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THE

COUNTING-HOUSE ASSISTANT.

BY

B. F. FOSTER,

AUTHOR OF "DOUBLE ENTRY ELUCIDATED," &c. &c.

Price Five Shillings.

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FOSTER'S

COUNTING-HOUSE

ASSISTANT.

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LONDON:
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THE

COUNTING-HOUSE ASSISTANT:

COMPRISING

A SERIES OF TABLES,

SHEWING WHEN BILLS OR NOTES, DRAWN AT ANY DATE OR PERIOD, FALL DUE;

A SUMMARY OF THE USAGES, NATURE, AND OPERATION OF BILLS OF EXCHANGE; TIME TABLES; ETC. ETC.

BY B. F. FOSTER,

AUTHOR OF "DOUBLE ENTRY ELUCIDATED," AND OTHER COMMERCIAL WORKS.

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CHARLES H. LAW, 131 FLEET STREET,

(LATE SOUTER AND LAW.)

1847.

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, MR. FOSTER gives Lessons in WRITING, ARITHMETIC, BOOK-KEEPING, &c. at 161 Strand, London; where gentlemen are qualified for the Counting-house in a superior and expeditious manner. Terms moderate; and certificates are granted to those who complete the course in a satisfactory manner. Hours of instruction, from 9 A.M. to 10 in the Evening. Prospectuses may be had at 131 Fleet Street.

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PREFACE.

THE following treatise being strictly practical, requires but few introductory remarks. Its contents are briefly as follows :

1. Observations on drawing and accepting bills in regard to their maturity or term of payment; with monthly statements shewing when bills or notes, though dated on different days, and drawn for a like term, yet fall due the same day; also, when *one* day's difference in date makes several days' difference in the time of payment.

2. Tables, shewing when bills, drawn or accepted at the usual dates or periods, become due; the days of grace included.

3. A comprehensive and practical summary of the principal points relative to the law, usage, and operation of bills of exchange.

4. The commercial code of France relating to Bills of exchange and promissory notes.

5. A synopsis of book-keeping, comprising an explanation and analysis of the ledger; with a description of the subsidiary books.

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6. Time Tables, shewing at sight and without calculation, the number of days from any date in the year to the 30th of June and 31st December.

7. Explanation of commercial terms and expressions.

Time is important to the merchant and man of business; and should this publication be found to aid the accountant in his daily avocations, the compiler's anticipations will be realized.

Without multiplying words, in expatiating upon its utility or in apologizing for its defects, the "Counting-house Assistant" is respectfully submitted to the consideration of the commercial world.

161 *Strand, London;*
Jan. 1, 1847.

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Foster's

COUNTING-HOUSE ASSISTANT.

OBSERVATIONS IN REGARD TO THE MATURITY OF BILLS;

SHEWING HOW ONE DAY'S DIFFERENCE IN DATE MAKES SEVERAL DAYS' DIFFERENCE IN THE TIME OF PAYMENT, ETC. ETC.

When the term of a bill, note, or acceptance, is expressed in months, calendar months are always understood; and, notwithstanding the inequality of the respective months, it is an established custom not to extend the time of payment beyond the month in which the bill would have fallen due had that month contained thirty-one days: thus, if a bill or acceptance be dated either the 28th, 29th, 30th, or 31st of January, and made payable one month after date, the term expires the last day of February; to which, of course, the days of grace must be added. Hence, in order to avoid the inconvenience of several bills coming to maturity on the same day, it is important to attend to the dates at the time of giving such obligations. Again: by making one day's difference in the date, it frequently happens that two, three, and even four days are gained in the time of payment; for instance, a bill, note, or acceptance, dated February 28th, at six months, is due 31st of August; but if dated the next day—that is, March 1st—it would not be payable till September 4th; one day's differ-

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ence in date making four days' difference in the time of payment. The following statements exhibit the dates and periods in which such instances occur; three days of grace being in all cases included.

JANUARY.—Bills, notes, or acceptances dated either the 28th, 29th, 30th, or 31st of January, at one month's date, are payable the same day, namely, March 3.* Bills dated 30th or 31st of January,

At 3 months' date, are payable the same day, viz..... May 3.
At 5 months' date, are payable the same day, viz..... July 3.
At 8 months' date, are payable the same day, viz..... Oct. 3.
At 10 months' date, are payable the same day, viz..... Dec. 3.

FEBRUARY.—It will be seen in the following instances that by varying the date one day, three and four days' difference is made in the time of payment; thus,

Bills dated 28th Feb.,	*But if dated 1st March,*
At 2 months, are due May 1.	At 2 months, are due May 4.
At 3 months, are due May 31.	At 3 months, are due June 4.
At 4 months, are due July 1.	At 4 months, are due July 4.
At 5 months, are due July 31.	At 5 months, are due Aug 4.
At 6 months, are due Aug. 31.	At 6 months, are due Sept. 4
At 7 months, are due Oct. 1.	At 7 months, are due Oct. 4.
At 8 months, are due Oct. 31.	At 8 months, are due Nov. 4.
At 9 months, are due Dec. 1.	At 9 months, are due Dec. 4.
At 10 months, are due Dec. 31.	At 10 months, are due Jan. 4.
At 11 months, are due Jan. 31.	At 11 months, are due Feb. 4.

☞ *One day's difference in date making two, three, and even four days' difference in the time of payment.*

---

* The date when a bill falls due is usually marked in red ink on the bill, thus, "1—3 March," which means that the term of the Bill expires on the 1st of March, to which *three* days of grace must be added.

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MARCH.—Bills drawn or accepted on the 28th, 29th, 30th, or 31st of March, at 11 months' date, are payable the same day, namely, March 3. Bills drawn or accepted on the 30th or 31st March,

At 1 month's date, are payable the same day, viz..... May 3.
At 3 months' date, are payable the same day, viz..... July 3.
At 6 months' date, are payable the same day, viz ..... Oct. 3.
At 8 months' date, are payable the same day, viz..... Dec. 3.

APRIL.—Bills drawn or accepted on the 28th, 29th, or 30th of April, at 10 months' date, are payable the same day, namely, March 3.

Bills dated 30 *April,*			*But if dated* 1*st May,*		
At 1 month,	are due	June 2.	At 1 month,	are due	June 4.
At 3 months,	are due	Aug. 2.	At 3 months,	are due	Aug. 4.
At 4 months,	are due	Sept. 2.	At 4 months,	are due	Sept. 4.
At 6 months,	are due	Nov. 2.	At 6 months,	are due	Nov. 4.
At 8 months,	are due	Jan. 2.	At 8 months,	are due	Jan. 4.
At 9 months,	are due	Feb. 2.	At 9 months,	are due	Feb. 4.
At 11 months,	are due	Apr. 2.	At 11 months,	are due	Apr. 4.

☞ *One day's difference in the date making two days' difference in the time of payment.*

MAY.—Bills drawn or accepted on the 28th, 29th, 30th, or 31st May, at 9 months' date, are payable the same day, namely, March 3. Bills dated 30th or 31st of May,

At 1 month's date, are payable the same day, viz..... July 3.
At 4 months' date, are payable the same day, viz..... Oct. 3.
At 6 months' date, are payable the same day, viz..... Dec. 3.
At 11 months' date, are payable the same day, viz..... May 3.

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JUNE.—Bills drawn or accepted on the 28th, 29th, or 30th of June, at 8 months' date, are payable the same day, namely, March 3.

Bills dated 30 *June,*			*But if dated* 1*st July,*		
At 1 month,	are due	Aug. 2.	At 1 month,	are due	Aug. 4.
At 2 months,	are due	Sept. 2.	At 2 months,	are due	Sept. 4.
At 4 months,	are due	Nov. 2.	At 4 months,	are due	Nov. 4.
At 6 months,	are due	Jan. 2.	At 6 months,	are due	Jan. 4.
At 7 months,	are due	Feb. 2.	At 7 months,	are due	Feb. 4.
At 9 months,	are due	Apr. 2.	At 9 months,	are due	Apr. 4.
At 11 months,	are due	June 2.	At 11 months,	are due	June 4.

☞ *One day's difference in date making two days' difference in the time of payment.*

JULY.—Bills drawn or accepted on the 28th, 29th, 30th, or 31st July, at 7 months' date, fall due the same day, namely, March 3. Bills drawn or accepted on the 30th or 31st of July,

At 2 months' date, are payable the same day, viz..... Oct. 3.
At 4 months' date, are payable the same day, viz..... Dec. 3.
At 9 months' date, are payable the same day, viz..... May 3.
At 11 months' date, are payable the same day, viz..... July 3.

AUGUST.—Bills drawn or accepted on the 28th, 29th, 30th, or 31st August, at 6 months' date, are due the same day, namely, March 3. Bills drawn 30th or 31st August,

At 1 month's date, are payable the same day, viz..... Oct. 3.
At 3 months' date, are payable the same day, viz..... Dec. 3.
At 8 months' date, are payable the same day, viz..... May 3.
At 10 months' date, are payable the same day, viz..... July 3.

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SEPTEMBER.—Bills drawn or accepted on the 28th, 29th, or 30th September, at 5 months' date, are due the same day, namely, March 3,

Bills dated 30 *September,*			*But if dated* 1*st October,*		
At 1 month,	are due	Nov. 2.	At 1 month,	are due	Nov. 4.
At 3 months,	are due	Jan. 2.	At 3 months,	are due	Jan. 4.
At 4 months,	are due	Feb. 2.	At 4 months,	are due	Feb. 4.
At 6 months,	are due	Apr. 2.	At 6 months,	are due	Apr. 4.
At 8 months,	are due	June 2.	At 8 months,	are due	June 4.
At 10 months,	are due	Aug. 2.	At 10 months,	are due	Aug. 4.
At 11 months,	are due	Sept. 2.	At 11 months,	are due	Sept. 4.

☞ *One day's difference in date making two days' difference in time of payment.*

OCTOBER.—Bills drawn or accepted on the 28th, 29th, 30th, or 31st of October, at 4 months' date, are due the same day, namely, March 3. Bills or acceptances dated 30th or 31st October,

At 1 month, are payable the same day, viz..... Dec. 3.
At 6 months, are payable the same day, viz..... May 3.
At 8 months, are payable the same day, viz..... July 3.
At 11 months, are payable the same day, viz..... Oct. 3.

NOVEMBER.—Bills drawn or accepted on the 28th, 29th, or 30th of November, at 3 months' date, are payable the same day, namely, March 3.

Bills dated 30 *November,*			*But if dated* 1*st December,*		
At 1 month,	are due	Jan. 2.	At 1 month,	are due	Jan. 4.
At 2 months,	are due	Feb. 2.	At 2 months,	are due	Feb. 4.
At 4 months,	are due	Apr. 2.	At 4 months,	are due	Apr. 4.
At 6 months,	are due	June 2.	At 6 months,	are due	June 4.
At 8 months,	are due	Aug. 2.	At 8 months,	are due	Aug. 4.
At 9 months,	are due	Sept. 2.	At 9 months,	are due	Sept. 4.
At 11 months,	are due	Nov. 2.	At 11 months,	are due	Nov. 4.

☞ *One day's difference in date making two days' difference in the time of payment.*

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DECEMBER.—Bills drawn or accepted the 28th, 29th, 30th, or 31st of December, at 2 months' date, fall due the same day, namely, March 3. Bills or notes dated 30th or 31st December,

At 4 months, are payable the same day, viz..... May 3.
At 6 months, are payable the same day, viz..... July 3.
At 9 months, are payable the same day, viz..... Oct. 3.
At 11 months, are payable the same day, viz..... Dec. 3.

BILLS PAYABLE IN MARCH.

In consequence of February having but 28 days, there are more bills payable the 3d of March, than any other day in the year. Bills drawn or accepted

Jan.	28, 29, 30, or 31,	at 1 month,	are due	March 3.
Feb.	28, ...	at 12 months,	are due	March 3.
March	28, 29, 30, or 31,	at 11 months,	are due	March 3.
April	28, 29, or 30, .	at 10 months,	are due	March 3.
May	28, 29, 30, or 31,	at 9 months,	are due	March 3.
June	28, 29, or 30, .	at 8 months,	are due	March 3.
July	28, 29, 30, or 31,	at 7 months,	are due	March 3.
Aug.	28, 29, 30, or 31,	at 6 months,	are due	March 3.
Sept.	28, 29, or 30, .	at 5 months,	are due	March 3.
Oct.	28, 29, 30, or 31,	at 4 months,	are due	March 3.
Nov.	28, 29, or 30, .	at 3 months,	are due	March 3.
Dec.	28, 29, 30, or 31,	at 2 months,	are due	March 3.

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A SERIES OF TABLES,

INDICATING AT A GLANCE

WHEN BILLS, NOTES, OR ACCEPTANCES, AT ANY DATE OR PERIOD, FALL DUE, FROM 1 TO 100 DAYS, OR FROM 1 TO 12 MONTHS' DATE.

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EXPLANATION OF THE TABLES.

The days of each month throughout the year are arranged in succession at the top of the several pages. The usual terms or periods at which bills are drawn or accepted, are found in the column directly under the days of the month. In all the cases, three days of grace are included. The day when any bill is payable, will be seen in the column *under its date, and opposite the term or period at which it is drawn.* For instance,

To ascertain when a bill, dated 1st January, at 60 *days'* date or sight, is due, look in the left hand vertical column, *under that date,* and opposite to 60 you have the answer, viz. *5th March.*

To ascertain when a bill, drawn 1st January, at 6 months' date, is due, look at the bottom of the page in the division for months, and under that day, opposite to 6, the answer is seen at once; viz. *4th July.*

☞ In *Leap year*, one day must be allowed in the computation where the 29th of February intervenes.

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JANUARY.

1 Jan.		2 Jan.		3 Jan.		4 Jan.		5 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	5 Jan.	1	6 Jan.	1	7 Jan.	1	8 Jan.	1	9 Jan.
2	6 Jan.	2	7 Jan.	2	8 Jan.	2	9 Jan.	2	10 Jan.
3	7 Jan.	3	8 Jan.	3	9 Jan.	3	10 Jan.	3	11 Jan.
4	8 Jan.	4	9 Jan.	4	10 Jan.	4	11 Jan.	4	12 Jan.
5	9 Jan.	5	10 Jan.	5	11 Jan.	5	12 Jan.	5	13 Jan.
6	10 Jan.	6	11 Jan.	6	12 Jan.	6	13 Jan.	6	14 Jan.
7	11 Jan.	7	12 Jan.	7	13 Jan.	7	14 Jan.	7	15 Jan.
8	12 Jan.	8	13 Jan.	8	14 Jan.	8	15 Jan.	8	16 Jan.
9	13 Jan.	9	14 Jan.	9	15 Jan.	9	16 Jan.	9	17 Jan.
10	14 Jan.	10	15 Jan.	10	16 Jan.	10	17 Jan.	10	18 Jan.
14	18 Jan.	14	19 Jan.	14	20 Jan.	14	21 Jan.	14	22 Jan.
15	19 Jan.	15	20 Jan.	15	21 Jan.	15	22 Jan.	15	23 Jan.
20	24 Jan.	20	25 Jan.	20	26 Jan.	20	27 Jan.	20	28 Jan.
21	25 Jan.	21	26 Jan.	21	27 Jan.	21	28 Jan.	21	29 Jan.
25	29 Jan.	25	30 Jan.	25	31 Jan.	25	1 Feb.	25	2 Feb.
28	1 Feb.	28	2 Feb.	28	3 Feb.	28	4 Feb.	28	5 Feb.
30	3 Feb.	30	4 Feb.	30	5 Feb.	30	6 Feb.	30	7 Feb.
31	4 Feb.	31	5 Feb.	31	6 Feb.	31	7 Feb.	31	8 Feb.
35	8 Feb.	35	9 Feb.	35	10 Feb.	35	11 Feb.	35	12 Feb.
40	13 Feb.	40	14 Feb.	40	15 Feb.	40	16 Feb.	40	17 Feb.
41	14 Feb.	41	15 Feb.	41	16 Feb.	41	17 Feb.	41	18 Feb.
42	15 Feb.	42	16 Feb.	42	17 Feb.	42	18 Feb.	42	19 Feb.
45	18 Feb.	45	19 Feb.	45	20 Feb.	45	21 Feb.	45	22 Feb.
49	22 Feb.	49	23 Feb.	49	24 Feb.	49	25 Feb.	49	26 Feb.
50	23 Feb.	50	24 Feb.	50	25 Feb.	50	26 Feb.	50	27 Feb.
51	24 Feb.	51	25 Feb.	51	26 Feb.	51	27 Feb.	51	28 Feb.
55	28 Feb.	55	1 Mar.	55	2 Mar.	55	3 Mar.	55	4 Mar.
56	1 Mar.	56	2 Mar.	56	3 Mar.	56	4 Mar.	56	5 Mar.
60	5 Mar.	60	6 Mar.	60	7 Mar.	60	8 Mar.	60	9 Mar.
61	6 Mar.	61	7 Mar.	61	8 Mar.	61	9 Mar.	61	10 Mar.
63	8 Mar.	63	9 Mar.	63	10 Mar.	63	11 Mar.	63	12 Mar.
65	10 Mar.	65	11 Mar.	65	12 Mar.	65	13 Mar.	65	14 Mar.
70	15 Mar.	70	16 Mar.	70	17 Mar.	70	18 Mar.	70	19 Mar.
71	16 Mar.	71	17 Mar.	71	18 Mar.	71	19 Mar.	71	20 Mar.
75	20 Mar.	75	21 Mar.	75	22 Mar.	75	23 Mar.	75	24 Mar.
77	22 Mar.	77	23 Mar.	77	24 Mar.	77	25 Mar.	77	26 Mar.
80	25 Mar.	80	26 Mar.	80	27 Mar.	80	28 Mar.	80	29 Mar.
85	30 Mar.	85	31 Mar.	85	1 April	85	2 April	85	3 April
90	4 April	90	5 April	90	6 April	90	7 April	90	8 April
95	9 April	95	10 April	95	11 April	95	12 April	95	13 April
100	14 April	100	15 April	100	16 April	100	17 April	100	18 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	4 Feb.	1	5 Feb.	1	6 Feb.	1	7 Feb.	1	8 Feb.
2	4 Mar.	2	5 Mar.	2	6 Mar.	2	7 Mar.	2	8 Mar.
3	4 April	3	5 April	3	6 April	3	7 April	3	8 April
4	4 May	4	5 May	4	6 May	4	7 May	4	8 May
5	4 June	5	5 June	5	6 June	5	7 June	5	8 June
6	4 July	6	5 July	6	6 July	6	7 July	6	8 July
7	4 Aug.	7	5 Aug.	7	6 Aug	7	7 Aug.	7	8 Aug.
8	4 Sept.	8	5 Sept.	8	6 Sept.	8	7 Sept.	8	8 Sept.
9	4 Oct.	9	5 Oct.	9	6 Oct.	9	7 Oct.	9	8 Oct.
10	4 Nov.	10	5 Nov.	10	6 Nov.	10	7 Nov.	10	8 Nov.
11	4 Dec.	11	5 Dec.	11	6 Dec.	11	7 Dec.	11	8 Dec.
12	4 Jan.	12	5 Jan.	12	6 Jan.	12	7 Jan.	12	8 Jan.

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JANUARY.

6 Jan.		7 Jan.		8 Jan.		9 Jan.		10 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	10 Jan.	1	11 Jan.	1	12 Jan.	1	13 Jan.	1	14 Jan.
2	11 Jan.	2	12 Jan.	2	13 Jan.	2	14 Jan.	2	15 Jan.
3	12 Jan.	3	13 Jan.	3	14 Jan.	3	15 Jan.	3	16 Jan.
4	13 Jan.	4	14 Jan.	4	15 Jan.	4	16 Jan.	4	17 Jan.
5	14 Jan.	5	15 Jan.	5	16 Jan.	5	17 Jan.	5	18 Jan.
6	15 Jan.	6	16 Jan.	6	17 Jan.	6	18 Jan.	6	19 Jan.
7	16 Jan.	7	17 Jan.	7	18 Jan.	7	19 Jan.	7	20 Jan.
8	17 Jan.	8	18 Jan.	8	19 Jan.	8	20 Jan.	8	21 Jan.
9	18 Jan.	9	19 Jan.	9	20 Jan.	9	21 Jan.	9	22 Jan.
10	19 Jan.	10	20 Jan.	10	21 Jan.	10	22 Jan.	10	23 Jan.
14	23 Jan.	14	24 Jan.	14	25 Jan.	14	26 Jan.	14	27 Jan.
15	24 Jan.	15	25 Jan.	15	26 Jan.	15	27 Jan.	15	28 Jan.
20	29 Jan.	20	30 Jan.	20	31 Jan.	20	1 Feb.	20	2 Feb.
21	30 Jan.	21	31 Jan.	21	1 Feb.	21	2 Feb.	21	3 Feb.
25	3 Feb.	25	4 Feb.	25	5 Feb.	25	6 Feb.	25	7 Feb.
28	6 Feb.	28	7 Feb.	28	8 Feb.	28	9 Feb.	28	10 Feb.
30	8 Feb.	30	9 Feb.	30	10 Feb.	30	11 Feb.	30	12 Feb.
31	9 Feb.	31	10 Feb.	31	11 Feb.	31	12 Feb.	31	13 Feb.
35	13 Feb.	35	14 Feb.	35	15 Feb.	35	16 Feb.	35	17 Feb.
40	18 Feb.	40	19 Feb.	40	20 Feb.	40	21 Feb.	40	22 Feb.
41	19 Feb.	41	20 Feb.	41	21 Feb.	41	22 Feb.	41	23 Feb.
42	20 Feb.	42	21 Feb.	42	22 Feb.	42	23 Feb.	42	24 Feb.
45	23 Feb.	45	24 Feb.	45	25 Feb.	45	26 Feb.	45	27 Feb.
49	27 Feb.	49	28 Feb.	49	1 Mar.	49	2 Mar.	49	3 Mar.
50	28 Feb.	50	1 Mar.	50	2 Mar.	50	3 Mar.	50	4 Mar.
51	1 Mar.	51	2 Mar.	51	3 Mar.	51	4 Mar.	51	5 Mar.
55	5 Mar.	55	6 Mar.	55	7 Mar.	55	8 Mar.	55	9 Mar.
56	6 Mar.	56	7 Mar.	56	8 Mar.	56	9 Mar.	56	10 Mar.
60	10 Mar.	60	11 Mar.	60	12 Mar.	60	13 Mar.	60	14 Mar.
61	11 Mar.	61	12 Mar.	61	13 Mar.	61	14 Mar.	61	15 Mar.
63	13 Mar.	63	14 Mar.	63	15 Mar.	63	16 Mar.	63	17 Mar.
65	15 Mar.	65	16 Mar.	65	17 Mar.	65	18 Mar.	65	19 Mar.
70	20 Mar.	70	21 Mar.	70	22 Mar.	70	23 Mar.	70	24 Mar.
71	21 Mar.	71	22 Mar.	71	23 Mar.	71	24 Mar.	71	25 Mar.
75	25 Mar.	75	26 Mar.	75	27 Mar.	75	28 Mar.	75	29 Mar.
77	27 Mar.	77	28 Mar.	77	29 Mar.	77	30 Mar.	77	31 Mar.
80	30 Mar.	80	31 Mar.	80	1 April	80	2 April	80	3 April
85	4 April	85	5 April	85	6 April	85	7 April	85	8 April
90	9 April	90	10 April	90	11 April	90	12 April	90	13 April
95	14 April	95	15 April	95	16 April	95	17 April	95	18 April
100	19 April	100	20 April	100	21 April	100	22 April	100	23 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	9 Feb.	1	10 Feb.	1	11 Feb.	1	12 Feb.	1	13 Feb.
2	9 Mar.	2	10 Mar.	2	11 Mar.	2	12 Mar.	2	13 Mar.
3	9 April	3	10 April	3	11 April	3	12 April	3	13 April
4	9 May	4	10 May	4	11 May	4	12 May	4	13 May
5	9 June	5	10 June	5	11 June	5	12 June	5	13 June
6	9 July	6	10 July	6	11 July	6	12 July	6	13 July
7	9 Aug.	7	10 Aug.	7	11 Aug.	7	12 Aug.	7	13 Aug.
8	9 Sept.	8	10 Sept.	8	11 Sept.	8	12 Sept.	8	13 Sept.
9	9 Oct.	9	10 Oct.	9	11 Oct.	9	12 Oct.	9	13 Oct.
10	9 Nov.	10	10 Nov.	10	11 Nov.	10	12 Nov.	10	13 Nov.
11	9 Dec.	11	10 Dec.	11	11 Dec.	11	12 Dec.	11	13 Dec.
12	9 Jan.	12	10 Jan.	12	11 Jan.	12	12 Jan.	12	13 Jan.

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JANUARY.

11 Jan.		12 Jan.		13 Jan.		14 Jan.		15 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	15 Jan.	1	16 Jan.	1	17 Jan.	1	18 Jan.	1	19 Jan.
2	16 Jan.	2	17 Jan.	2	18 Jan.	2	19 Jan.	2	20 Jan.
3	17 Jan.	3	18 Jan.	3	19 Jan.	3	20 Jan.	3	21 Jan.
4	18 Jan.	4	19 Jan.	4	20 Jan.	4	21 Jan.	4	22 Jan.
5	19 Jan.	5	20 Jan.	5	21 Jan.	5	22 Jan.	5	23 Jan.
6	20 Jan.	6	21 Jan.	6	22 Jan.	6	23 Jan.	6	24 Jan.
7	21 Jan.	7	22 Jan.	7	23 Jan.	7	24 Jan.	7	25 Jan.
8	22 Jan.	8	23 Jan.	8	24 Jan.	8	25 Jan.	8	26 Jan.
9	23 Jan.	9	24 Jan.	9	25 Jan.	9	26 Jan.	9	27 Jan.
10	24 Jan.	10	25 Jan.	10	26 Jan.	10	27 Jan.	10	28 Jan.
14	28 Jan.	14	29 Jan.	14	30 Jan.	14	31 Jan.	14	1 Feb.
15	29 Jan.	15	30 Jan.	15	31 Jan.	15	1 Feb.	15	2 Feb.
20	3 Feb.	20	4 Feb.	20	5 Feb.	20	6 Feb.	20	7 Feb.
21	4 Feb.	21	5 Feb	21	6 Feb.	21	7 Feb.	21	8 Feb.
25	8 Feb.	25	9 Feb.	25	10 Feb.	25	11 Feb.	25	12 Feb.
28	11 Feb.	28	12 Feb.	28	13 Feb.	28	14 Feb.	28	15 Feb.
30	13 Feb.	30	14 Feb.	30	15 Feb.	30	16 Feb.	30	17 Feb.
31	14 Feb.	31	15 Feb.	31	16 Feb.	31	17 Feb.	31	18 Feb.
35	18 Feb.	35	19 Feb.	35	20 Feb.	35	21 Feb.	35	22 Feb.
40	23 Feb.	40	24 Feb.	40	25 Feb.	40	26 Feb.	40	27 Feb.
41	24 Feb.	41	25 Feb.	41	26 Feb.	41	27 Feb.	41	28 Feb.
42	25 Feb.	42	26 Feb.	42	27 Feb.	42	28 Feb.	42	1 Mar.
45	28 Feb.	45	1 Mar.	45	2 Mar.	45	3 Mar.	45	4 Mar.
49	4 Mar.	49	5 Mar.	49	6 Mar.	49	7 Mar.	49	8 Mar.
50	5 Mar.	50	6 Mar.	50	7 Mar.	50	8 Mar.	50	9 Mar.
51	6 Mar.	51	7 Mar.	51	8 Mar.	51	9 Mar.	51	10 Mar.
55	10 Mar	55	11 Mar.	55	12 Mar.	55	13 Mar.	55	14 Mar.
56	11 Mar.	56	12 Mar.	56	13 Mar.	56	14 Mar.	56	15 Mar.
60	15 Mar.	60	16 Mar.	60	17 Mar.	60	18 Mar.	60	19 Mar.
61	16 Mar.	61	17 Mar.	61	18 Mar.	61	19 Mar.	61	20 Mar.
63	18 Mar.	63	19 Mar.	63	20 Mar.	63	21 Mar.	63	22 Mar.
65	20 Mar.	65	21 Mar.	65	22 Mar.	65	23 Mar.	65	24 Mar.
70	25 Mar.	70	26 Mar.	70	27 Mar.	70	28 Mar.	70	29 Mar.
71	26 Mar.	71	27 Mar.	71	28 Mar.	71	29 Mar.	71	30 Mar.
75	30 Mar.	75	31 Mar.	75	1 April	75	2 April	75	3 April
77	1 April	77	2 April	77	3 April	77	4 April	77	5 April
80	4 April	80	5 April	80	6 April	80	7 April	80	8 April
85	9 April	85	10 April	85	11 April	85	12 April	85	13 April
90	14 April	90	15 April	90	16 April	90	17 April	90	18 April
95	19 April	95	20 April	95	21 April	95	22 April	95	23 April
100	24 April	100	25 April	100	26 April	100	27 April	100	28 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	14 Feb.	1	15 Feb.	1	16 Feb.	1	17 Feb.	1	18 Feb.
2	14 Mar.	2	15 Mar.	2	16 Mar.	2	17 Mar.	2	18 Mar.
3	14 April	3	15 April	3	16 April	3	17 April	3	18 April
4	14 May	4	15 May	4	16 May	4	17 May	4	18 May
5	14 June	5	15 June	5	16 June	5	17 June	5	18 June
6	14 July	6	15 July	6	16 July	6	17 July	6	18 July
7	14 Aug.	7	15 Aug.	7	16 Aug.	7	17 Aug.	7	18 Aug.
8	14 Sept.	8	15 Sept.	8	16 Sept.	8	17 Sept.	8	18 Sept.
9	14 Oct.	9	15 Oct.	9	16 Oct.	9	17 Oct.	9	18 Oct.
10	14 Nov.	10	15 Nov.	10	16 Nov.	10	17 Nov.	10	18 Nov.
11	14 Dec.	11	15 Dec.	11	16 Dec.	11	17 Dec.	11	18 Dec.
12	14 Jan.	12	15 Jan.	12	16 Jan.	12	17 Jan.	12	18 Jan.

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JANUARY.

16 Jan.		17 Jan.		18 Jan.		19 Jan.		20 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	20 Jan.	1	21 Jan.	1	22 Jan.	1	23 Jan.	1	24 Jan.
2	21 Jan.	2	22 Jan.	2	23 Jan.	2	24 Jan.	2	25 Jan.
3	22 Jan.	3	23 Jan.	3	24 Jan.	3	25 Jan.	3	26 Jan.
4	23 Jan.	4	24 Jan.	4	25 Jan.	4	26 Jan.	4	27 Jan.
5	24 Jan.	5	25 Jan.	5	26 Jan.	5	27 Jan.	5	28 Jan.
6	25 Jan.	6	26 Jan.	6	27 Jan.	6	28 Jan.	6	29 Jan.
7	26 Jan.	7	27 Jan.	7	28 Jan.	7	29 Jan.	7	30 Jan.
8	27 Jan.	8	28 Jan.	8	29 Jan.	8	30 Jan.	8	31 Jan.
9	28 Jan.	9	29 Jan.	9	30 Jan.	9	31 Jan.	9	1 Feb.
10	29 Jan.	10	30 Jan.	10	31 Jan.	10	1 Feb.	10	2 Feb.
14	2 Feb.	14	3 Feb.	14	4 Feb.	14	5 Feb.	14	6 Feb.
15	3 Feb.	15	4 Feb.	15	5 Feb.	15	6 Feb.	15	7 Feb.
20	8 Feb.	20	9 Feb.	20	10 Feb.	20	11 Feb.	20	12 Feb.
21	9 Feb.	21	10 Feb.	21	11 Feb.	21	12 Feb.	21	13 Feb.
25	13 Feb.	25	14 Feb.	25	15 Feb.	25	16 Feb.	25	17 Feb.
28	16 Feb.	28	17 Feb.	28	18 Feb.	28	19 Feb.	28	20 Feb.
30	18 Feb.	30	19 Feb.	30	20 Feb.	30	21 Feb.	30	22 Feb.
31	19 Feb.	31	20 Feb.	31	21 Feb.	31	22 Feb.	31	23 Feb.
35	23 Feb.	35	24 Feb.	35	25 Feb.	35	26 Feb.	35	27 Feb.
40	28 Feb.	40	1 Mar.	40	2 Mar.	40	3 Mar.	40	4 Mar.
41	1 Mar.	41	2 Mar.	41	3 Mar.	41	4 Mar.	41	5 Mar.
42	2 Mar.	42	3 Mar.	42	4 Mar.	42	5 Mar.	42	6 Mar.
45	5 Mar.	45	6 Mar.	45	7 Mar.	45	8 Mar.	45	9 Mar.
49	9 Mar.	49	10 Mar.	49	11 Mar.	49	12 Mar.	49	13 Mar.
50	10 Mar.	50	11 Mar.	50	12 Mar.	50	13 Mar.	50	14 Mar.
51	11 Mar.	51	12 Mar.	51	13 Mar.	51	14 Mar.	51	15 Mar.
55	15 Mar.	55	16 Mar.	55	17 Mar.	55	18 Mar.	55	19 Mar.
56	16 Mar.	56	17 Mar.	56	18 Mar.	56	19 Mar.	56	20 Mar.
60	20 Mar.	60	21 Mar.	60	22 Mar.	60	23 Mar.	60	24 Mar.
61	21 Mar.	61	22 Mar.	61	23 Mar.	61	24 Mar.	61	25 Mar.
63	23 Mar.	63	24 Mar.	63	25 Mar.	63	26 Mar.	63	27 Mar.
65	25 Mar.	65	26 Mar.	65	27 Mar.	65	28 Mar.	65	29 Mar.
70	30 Mar.	70	31 Mar.	70	1 April	70	2 April	70	3 April
71	31 Mar.	71	1 April	71	2 April	71	3 April	71	4 April
75	4 April	75	5 April	75	6 April	75	7 April	75	8 April
77	6 April	77	7 April	77	8 April	77	9 April	77	10 April
80	9 April	80	10 April	80	11 April	80	12 April	80	13 April
85	14 April	85	15 April	85	16 April	85	17 April	85	18 April
90	19 April	90	20 April	90	21 April	90	22 April	90	23 April
95	24 April	95	25 April	95	26 April	95	27 April	95	28 April
100	29 April	100	30 April	100	1 May	100	2 May	100	3 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	19 Feb.	1	20 Feb.	1	21 Feb.	1	22 Feb.	1	23 Feb.
2	19 Mar.	2	20 Mar.	2	21 Mar.	2	22 Mar.	2	23 Mar.
3	19 April	3	20 April	3	21 April	3	22 April	3	23 April
4	19 May	4	20 May	4	21 May	4	22 May	4	23 May
5	19 June	5	20 June	5	21 June	5	22 June	5	23 June
6	19 July	6	20 July	6	21 July	6	22 July	6	23 July
7	19 Aug.	7	20 Aug.	7	21 Aug	7	22 Aug.	7	23 Aug.
8	19 Sept.	8	20 Sept.	8	21 Sept.	8	22 Sept.	8	23 Sept.
9	19 Oct.	9	20 Oct.	9	21 Oct.	9	22 Oct.	9	23 Oct.
10	19 Nov.	10	20 Nov.	10	21 Nov.	10	22 Nov.	10	23 Nov.
11	19 Dec.	11	20 Dec.	11	21 Dec.	11	22 Dec.	11	23 Dec.
12	19 Jan.	12	20 Jan.	12	21 Jan.	12	22 Jan.	12	23 Jan.

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JANUARY.

21 Jan.		22 Jan.		23 Jan.		24 Jan.		25 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	25 Jan.	1	26 Jan.	1	27 Jan.	1	28 Jan.	1	29 Jan.
2	26 Jan.	2	27 Jan.	2	28 Jan.	2	29 Jan.	2	30 Jan.
3	27 Jan.	3	28 Jan.	3	29 Jan.	3	30 Jan.	3	31 Jan.
4	28 Jan.	4	29 Jan.	4	30 Jan.	4	31 Jan.	4	1 Feb.
5	29 Jan.	5	30 Jan.	5	31 Jan.	5	1 Feb.	5	2 Feb.
6	30 Jan.	6	31 Jan.	6	1 Feb.	6	2 Feb.	6	3 Feb.
7	31 Jan.	7	1 Feb.	7	2 Feb.	7	3 Feb.	7	4 Feb.
8	1 Feb.	8	2 Feb.	8	3 Feb.	8	4 Feb.	8	5 Feb.
9	2 Feb.	9	3 Feb.	9	4 Feb.	9	5 Feb.	9	6 Feb.
10	3 Feb.	10	4 Feb.	10	5 Feb.	10	6 Feb.	10	7 Feb.
14	7 Feb.	14	8 Feb.	14	9 Feb.	14	10 Feb.	14	11 Feb.
15	8 Feb.	15	9 Feb.	15	10 Feb.	15	11 Feb.	15	12 Feb.
20	13 Feb.	20	14 Feb.	20	15 Feb.	20	16 Feb.	20	17 Feb.
21	14 Feb.	21	15 Feb.	21	16 Feb.	21	17 Feb.	21	18 Feb.
25	18 Feb.	25	19 Feb.	25	20 Feb.	25	21 Feb.	25	22 Feb.
28	21 Feb.	28	22 Feb.	28	23 Feb.	28	24 Feb.	28	25 Feb.
30	23 Feb.	30	24 Feb.	30	25 Feb.	30	26 Feb.	30	27 Feb.
31	24 Feb.	31	25 Feb.	31	26 Feb.	31	27 Feb.	31	28 Feb.
35	28 Feb.	35	1 Mar.	35	2 Mar.	35	3 Mar.	35	4 Mar.
40	5 Mar.	40	6 Mar.	40	7 Mar.	40	8 Mar.	40	9 Mar.
41	6 Mar.	41	7 Mar.	41	8 Mar.	41	9 Mar.	41	10 Mar.
42	7 Mar.	42	8 Mar.	42	9 Mar.	42	10 Mar.	42	11 Mar.
45	10 Mar.	45	11 Mar.	45	12 Mar.	45	13 Mar.	45	14 Mar.
49	14 Mar.	49	15 Mar.	49	16 Mar.	49	17 Mar.	49	18 Mar.
50	15 Mar.	50	16 Mar.	50	17 Mar.	50	18 Mar.	50	19 Mar.
51	16 Mar.	51	17 Mar.	51	18 Mar.	51	19 Mar.	51	20 Mar.
55	20 Mar.	55	21 Mar.	55	22 Mar.	55	23 Mar.	55	24 Mar.
56	21 Mar.	56	22 Mar.	56	23 Mar.	56	24 Mar.	56	25 Mar.
60	25 Mar.	60	26 Mar.	60	27 Mar.	60	28 Mar.	60	29 Mar.
61	26 Mar.	61	27 Mar.	61	28 Mar.	61	29 Mar.	61	30 Mar.
63	28 Mar.	63	29 Mar.	63	30 Mar.	63	31 Mar.	63	1 April
65	30 Mar.	65	31 Mar.	65	1 April	65	2 April	65	3 April
70	4 April	70	5 April	70	6 April	70	7 April	70	8 April
71	5 April	71	6 April	71	7 April	71	8 April	71	9 April
75	9 April	75	10 April	75	11 April	75	12 April	75	13 April
77	11 April	77	12 April	77	13 April	77	14 April	77	15 April
80	14 April	80	15 April	80	16 April	80	17 April	80	18 April
85	19 April	85	20 April	85	21 April	85	22 April	85	23 April
90	24 April	90	25 April	90	26 April	90	27 April	90	28 April
95	29 April	95	30 April	95	1 May	95	2 May	95	3 May
100	4 May	100	5 May	100	6 May	100	7 May	100	8 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	24 Feb.	1	25 Feb.	1	26 Feb.	1	27 Feb.	1	28 Feb.
2	24 Mar.	2	25 Mar.	2	26 Mar.	2	27 Mar.	2	28 Mar.
3	24 April	3	25 April	3	26 April	3	27 April	3	28 April
4	24 May	4	25 May	4	26 May	4	27 May	4	28 May
5	24 June	5	25 June	5	26 June	5	27 June	5	28 June
6	24 July	6	25 July	6	26 July	6	27 July	6	28 July
7	24 Aug.	7	25 Aug.	7	26 Aug.	7	27 Aug.	7	28 Aug.
8	24 Sept.	8	25 Sept.	8	26 Sept.	8	27 Sept.	8	28 Sept.
9	24 Oct.	9	25 Oct.	9	26 Oct.	9	27 Oct.	9	28 Oct.
10	24 Nov.	10	25 Nov.	10	26 Nov.	10	27 Nov.	10	28 Nov.
11	24 Dec.	11	25 Dec.	11	26 Dec.	11	27 Dec.	11	28 Dec.
12	24 Jan.	12	25 Jan.	12	26 Jan.	12	27 Jan.	12	28 Jan

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JANUARY.

26 Jan.		27 Jan.		28 Jan.		29 Jan.		30 Jan.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	30 Jan.	1	31 Jan.	1	1 Feb.	1	2 Feb.	1	3 Feb.
2	31 Jan.	2	1 Feb.	2	2 Feb.	2	3 Feb.	2	4 Feb.
3	1 Feb.	3	2 Feb.	3	3 Feb.	3	4 Feb.	3	5 Feb.
4	2 Feb.	4	3 Feb.	4	4 Feb.	4	5 Feb.	4	6 Feb.
5	3 Feb.	5	4 Feb.	5	5 Feb.	5	6 Feb.	5	7 Feb.
6	4 Feb.	6	5 Feb.	6	6 Feb.	6	7 Feb.	6	8 Feb.
7	5 Feb.	7	6 Feb.	7	7 Feb.	7	8 Feb.	7	9 Feb.
8	6 Feb.	8	7 Feb.	8	8 Feb.	8	9 Feb.	8	10 Feb.
9	7 Feb.	9	8 Feb.	9	9 Feb.	9	10 Feb.	9	11 Feb.
10	8 Feb.	10	9 Feb.	10	10 Feb.	10	11 Feb.	10	12 Feb.
14	12 Feb.	14	13 Feb.	14	14 Feb.	14	15 Feb.	14	16 Feb.
15	13 Feb.	15	14 Feb.	15	15 Feb.	15	16 Feb.	15	17 Feb.
20	18 Feb.	20	19 Feb.	20	20 Feb.	20	21 Feb.	20	22 Feb.
21	19 Feb.	21	20 Feb.	21	21 Feb.	21	22 Feb.	21	23 Feb.
25	23 Feb.	25	24 Feb.	25	25 Feb.	25	26 Feb.	25	27 Feb.
28	26 Feb.	28	27 Feb.	28	28 Feb.	28	1 Mar.	28	2 Mar.
30	28 Feb.	30	1 Mar.	30	2 Mar.	30	3 Mar.	30	4 Mar.
31	1 Mar.	31	2 Mar.	31	3 Mar.	31	4 Mar.	31	5 Mar.
35	5 Mar.	35	6 Mar.	35	7 Mar.	35	8 Mar.	35	9 Mar.
40	10 Mar.	40	11 Mar.	40	12 Mar.	40	13 Mar.	40	14 Mar.
41	11 Mar.	41	12 Mar.	41	13 Mar.	41	14 Mar.	41	15 Mar.
42	12 Mar.	42	13 Mar.	42	14 Mar.	42	15 Mar.	42	16 Mar.
45	15 Mar.	45	16 Mar.	45	17 Mar	45	18 Mar.	45	19 Mar.
49	19 Mar.	49	20 Mar.	49	21 Mar.	49	22 Mar.	49	23 Mar.
50	20 Mar.	50	21 Mar.	50	22 Mar.	50	23 Mar.	50	24 Mar.
51	21 Mar.	51	22 Mar.	51	23 Mar.	51	24 Mar.	51	25 Mar.
55	25 Mar.	55	26 Mar.	55	27 Mar	55	28 Mar.	55	29 Mar.
56	26 Mar.	56	27 Mar.	56	28 Mar.	56	29 Mar.	56	30 Mar.
60	30 Mar.	60	31 Mar.	60	1 April	60	2 April	60	3 April
61	31 Mar.	61	1 April	61	2 April	61	3 April	61	4 April
63	2 April	63	3 April	63	4 April	63	5 April	63	6 April
65	4 April	65	5 April	65	6 April	65	7 April	65	8 April
70	9 April	70	10 April	70	11 April	70	12 April	70	13 April
71	10 April	71	11 April	71	12 April	71	13 April	71	14 April
75	14 April	75	15 April	75	16 April	75	17 April	75	18 April
77	16 April	77	17 April	77	18 April	77	19 April	77	20 April
80	19 April	80	20 April	80	21 April	80	22 April	80	23 April
85	24 April	85	25 April	85	26 April	85	27 April	85	28 April
90	29 April	90	30 April	90	1 May	90	2 May	90	3 May
95	4 May	95	5 May	95	6 May	95	7 May	95	8 May
100	9 May	100	10 May	100	11 May	100	12 May	100	13 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	1 Mar.	1	2 Mar.	1	3 Mar.	1	3 Mar.	1	3 Mar.
2	29 Mar.	2	30 Mar.	2	31 Mar.	2	1 April	2	2 April
3	29 April	3	30 April	3	1 May	3	2 May	3	3 May
4	29 May	4	30 May	4	31 May	4	1 June	4	2 June
5	29 June	5	30 June	5	1 July	5	2 July	5	3 July
6	29 July	6	30 July	6	31 July	6	1 Aug.	6	2 Aug.
7	29 Aug.	7	30 Aug.	7	31 Aug	7	1 Sept.	7	2 Sept.
8	29 Sept.	8	30 Sept.	8	1 Oct.	8	2 Oct.	8	3 Oct.
9	29 Oct.	9	30 Oct.	9	31 Oct.	9	1 Nov.	9	2 Nov.
10	29 Nov.	10	30 Nov.	10	1 Dec.	10	2 Dec.	10	3 Dec.
11	29 Dec.	11	30 Dec.	11	31 Dec.	11	1 Jan.	11	2 Jan.
12	29 Jan.	12	30 Jan.	12	31 Jan.	12	1 Feb.	12	2 Feb.

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FEBRUARY.

31 Jan.		1 Feb.		2 Feb.		3 Feb.		4 Feb.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	4 Feb.	1	5 Feb.	1	6 Feb.	1	7 Feb.	1	8 Feb.
2	5 Feb.	2	6 Feb.	2	7 Feb.	2	8 Feb.	2	9 Feb.
3	6 Feb.	3	7 Feb.	3	8 Feb.	3	9 Feb.	3	10 Feb.
4	7 Feb.	4	8 Feb.	4	9 Feb.	4	10 Feb.	4	11 Feb.
5	8 Feb.	5	9 Feb.	5	10 Feb.	5	11 Feb.	5	12 Feb.
6	9 Feb.	6	10 Feb.	6	11 Feb.	6	12 Feb.	6	13 Feb.
7	10 Feb.	7	11 Feb.	7	12 Feb.	7	13 Feb.	7	14 Feb.
8	11 Feb.	8	12 Feb.	8	13 Feb.	8	14 Feb.	8	15 Feb.
9	12 Feb.	9	13 Feb.	9	14 Feb.	9	15 Feb.	9	16 Feb.
10	13 Feb.	10	14 Feb.	10	15 Feb	10	16 Feb.	10	17 Feb.
14	17 Feb.	14	18 Feb.	14	19 Feb.	14	20 Feb.	14	21 Feb.
15	18 Feb.	15	19 Feb.	15	20 Feb.	15	21 Feb.	15	22 Feb.
20	23 Feb.	20	24 Feb.	20	25 Feb.	20	26 Feb.	20	27 Feb.
21	24 Feb.	21	25 Feb.	21	26 Feb.	21	27 Feb.	21	28 Feb.
25	28 Feb.	25	1 Mar.	25	2 Mar.	25	3 Mar.	25	4 Mar.
28	3 Mar.	28	4 Mar.	28	5 Mar.	28	6 Mar.	28	7 Mar.
30	5 Mar.	30	6 Mar.	30	7 Mar.	30	8 Mar.	30	9 Mar.
31	6 Mar.	31	7 Mar.	31	8 Mar.	31	9 Mar.	31	10 Mar.
35	10 Mar.	35	11 Mar.	35	12 Mar.	35	13 Mar.	35	14 Mar.
40	15 Mar.	40	16 Mar.	40	17 Mar.	40	18 Mar.	40	19 Mar.
41	16 Mar.	41	17 Mar.	41	18 Mar.	41	19 Mar.	41	20 Mar.
42	17 Mar.	42	18 Mar.	42	19 Mar.	42	20 Mar.	42	21 Mar.
45	20 Mar.	45	21 Mar.	45	22 Mar.	45	23 Mar.	45	24 Mar.
49	24 Mar.	49	25 Mar.	49	26 Mar.	49	27 Mar.	49	28 Mar.
50	25 Mar.	50	26 Mar.	50	27 Mar.	50	28 Mar.	50	29 Mar.
51	26 Mar.	51	27 Mar.	51	28 Mar.	51	29 Mar.	51	30 Mar.
55	30 Mar.	55	31 Mar.	55	1 April	55	2 April	55	3 April
56	31 Mar.	56	1 April	56	2 April	56	3 April	56	4 April
60	4 April	60	5 April	60	6 April	60	7 April	60	8 April
61	5 April	61	6 April	61	7 April	61	8 April	61	9 April
63	7 April	63	8 April	63	9 April	63	10 April	63	11 April
65	9 April	65	10 April	65	11 April	65	12 April	65	13 April
70	14 April	70	15 April	70	16 April	70	17 April	70	18 April
71	15 April	71	16 April	71	17 April	71	18 April	71	19 April
75	19 April	75	20 April	75	21 April	75	22 April	75	23 April
77	21 April	77	22 April	77	23 April	77	24 April	77	25 April
80	24 April	80	25 April	80	26 April	80	27 April	80	28 April
85	29 April	85	30 April	85	1 May	85	2 May	85	3 May
90	4 May	90	5 May	90	6 May	90	7 May	90	8 May
95	9 May	95	10 May	95	11 May	95	12 May	95	13 May
100	14 May	100	15 May	100	16 May	100	17 May	100	18 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	3 Mar.	1	4 Mar.	1	5 Mar.	1	6 Mar.	1	7 Mar.
2	3 April	2	4 April	2	5 April	2	6 April	2	7 April
3	3 May	3	4 May	3	5 May	3	6 May	3	7 May
4	3 June	4	4 June	4	5 June	4	6 June	4	7 June
5	3 July	5	4 July	5	5 July	5	6 July	5	7 July
6	3 Aug.	6	4 Aug.	6	5 Aug.	6	6 Aug.	6	7 Aug.
7	3 Sept.	7	4 Sept.	7	5 Sept.	7	6 Sept.	7	7 Sept.
8	3 Oct.	8	4 Oct.	8	5 Oct.	8	6 Oct.	8	7 Oct.
9	3 Nov.	9	4 Nov.	9	5 Nov.	9	6 Nov.	9	7 Nov.
10	3 Dec.	10	4 Dec.	10	5 Dec.	10	6 Dec.	10	7 Dec.
11	3 Jan.	11	4 Jan.	11	5 Jan.	11	6 Jan.	11	7 Jan.
12	3 Feb.	12	4 Feb.	12	5 Feb.	12	6 Feb.	12	7 Feb.

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FEBRUARY.

5 Feb.		6 Feb.		7 Feb.		8 Feb.		9 Feb.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	9 Feb.	1	10 Feb.	1	11 Feb.	1	12 Feb.	1	13 Feb.
2	10 Feb.	2	11 Feb.	2	12 Feb.	2	13 Feb.	2	14 Feb.
3	11 Feb.	3	12 Feb.	3	13 Feb.	3	14 Feb.	3	15 Feb.
4	12 Feb.	4	13 Feb.	4	14 Feb.	4	15 Feb.	4	16 Feb.
5	13 Feb.	5	14 Feb.	5	15 Feb.	5	16 Feb.	5	17 Feb.
6	14 Feb.	6	15 Feb.	6	16 Feb.	6	17 Feb.	6	18 Feb.
7	15 Feb.	7	16 Feb.	7	17 Feb.	7	18 Feb.	7	19 Feb.
8	16 Feb.	8	17 Feb.	8	18 Feb.	8	19 Feb.	8	20 Feb.
9	17 Feb.	9	18 Feb.	9	19 Feb.	9	20 Feb.	9	21 Feb.
10	18 Feb.	10	19 Feb.	10	20 Feb.	10	21 Feb.	10	22 Feb.
14	22 Feb.	14	23 Feb.	14	24 Feb.	14	25 Feb.	14	26 Feb.
15	23 Feb.	15	24 Feb.	15	25 Feb.	15	26 Feb.	15	27 Feb.
20	28 Feb.	20	1 Mar.	20	2 Mar.	20	3 Mar.	20	4 Mar.
21	1 Mar.	21	2 Mar.	21	3 Mar.	21	4 Mar.	21	5 Mar.
25	5 Mar.	25	6 Mar.	25	7 Mar.	25	8 Mar.	25	9 Mar.
28	8 Mar.	28	9 Mar.	28	10 Mar.	28	11 Mar.	28	12 Mar.
30	10 Mar.	30	11 Mar.	30	12 Mar.	30	13 Mar.	30	14 Mar.
31	11 Mar.	31	12 Mar.	31	13 Mar.	31	14 Mar.	31	15 Mar.
35	15 Mar.	35	16 Mar.	35	17 Mar.	35	18 Mar.	35	19 Mar.
40	20 Mar.	40	21 Mar.	40	22 Mar.	40	23 Mar.	40	24 Mar.
41	21 Mar.	41	22 Mar.	41	23 Mar.	41	24 Mar.	41	25 Mar.
42	22 Mar.	42	23 Mar.	42	24 Mar.	42	25 Mar.	42	26 Mar.
45	25 Mar.	45	26 Mar.	45	27 Mar.	45	28 Mar.	45	29 Mar.
49	29 Mar.	49	30 Mar.	49	31 Mar.	49	1 April	49	2 April
50	30 Mar.	50	31 Mar.	50	1 April	50	2 April	50	3 April
51	31 Mar.	51	1 April	51	2 April	51	3 April	51	4 April
55	4 April	55	5 April	55	6 April	55	7 April	55	8 April
56	5 April	56	6 April	56	7 April	56	8 April	56	9 April
60	9 April	60	10 April	60	11 April	60	12 April	60	13 April
61	10 April	61	11 April	61	12 April	61	13 April	61	14 April
63	12 April	63	13 April	63	14 April	63	15 April	63	16 April
65	14 April	65	15 April	65	16 April	65	17 April	65	18 April
70	19 April	70	20 April	70	21 April	70	22 April	70	23 April
71	20 April	71	21 April	71	22 April	71	23 April	71	24 April
75	24 April	75	25 April	75	26 April	75	27 April	75	28 April
77	26 April	77	27 April	77	28 April	77	29 April	77	30 April
80	29 April	80	30 April	80	1 May	80	2 May	80	3 May
85	4 May	85	5 May	85	6 May	85	7 May	85	8 May
90	9 May	90	10 May	90	11 May	90	12 May	90	13 May
95	14 May	95	15 May	95	16 May	95	17 May	95	18 May
100	19 May	100	20 May	100	21 May	100	22 May	100	23 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	8 Mar.	1	9 Mar.	1	10 Mar.	1	11 Mar.	1	12 Mar.
2	8 April	2	9 April	2	10 April	2	11 April	2	12 April
3	8 May	3	9 May	3	10 May	3	11 May	3	12 May
4	8 June	4	9 June	4	10 June	4	11 June	4	12 June
5	8 July	5	9 July	5	10 July	5	11 July	5	12 July
6	8 Aug.	6	9 Aug.	6	10 Aug.	6	11 Aug.	6	12 Aug.
7	8 Sept.	7	9 Sept.	7	10 Sept.	7	11 Sept.	7	12 Sept.
8	8 Oct.	8	9 Oct.	8	10 Oct.	8	11 Oct.	8	12 Oct.
9	8 Nov.	9	9 Nov.	9	10 Nov.	9	11 Nov.	9	12 Nov.
10	8 Dec.	10	9 Dec.	10	10 Dec.	10	11 Dec.	10	12 Dec.
11	8 Jan.	11	9 Jan.	11	10 Jan.	11	11 Jan.	11	12 Jan.
12	8 Feb.	12	9 Feb.	12	10 Feb.	12	11 Feb.	12	12 Feb.

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FEBRUARY.

10 Feb.		11 Feb.		12 Feb.		13 Feb.		14 Feb.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	14 Feb.	1	15 Feb.	1	16 Feb.	1	17 Feb.	1	18 Feb.
2	15 Feb.	2	16 Feb.	2	17 Feb.	2	18 Feb.	2	19 Feb.
3	16 Feb.	3	17 Feb.	3	18 Feb.	3	19 Feb.	3	20 Feb.
4	17 Feb.	4	18 Feb.	4	19 Feb.	4	20 Feb.	4	21 Feb.
5	18 Feb.	5	19 Feb.	5	20 Feb.	5	21 Feb.	5	22 Feb.
6	19 Feb.	6	20 Feb.	6	21 Feb.	6	22 Feb.	6	23 Feb.
7	20 Feb.	7	21 Feb.	7	22 Feb.	7	23 Feb.	7	24 Feb.
8	21 Feb.	8	22 Feb.	8	23 Feb.	8	24 Feb.	8	25 Feb.
9	22 Feb.	9	23 Feb.	9	24 Feb.	9	25 Feb.	9	26 Feb.
10	23 Feb.	10	24 Feb.	10	25 Feb.	10	26 Feb.	10	27 Feb.
14	27 Feb.	14	28 Feb.	14	1 Mar.	14	2 Mar.	14	3 Mar.
15	28 Feb.	15	1 Mar.	15	2 Mar.	15	3 Mar.	15	4 Mar.
20	5 Mar.	20	6 Mar.	20	7 Mar.	20	8 Mar.	20	9 Mar.
21	6 Mar.	21	7 Mar.	21	8 Mar.	21	9 Mar.	21	10 Mar.
25	10 Mar.	25	11 Mar.	25	12 Mar.	25	13 Mar.	25	14 Mar.
28	13 Mar.	28	14 Mar.	28	15 Mar.	28	16 Mar.	28	17 Mar.
30	15 Mar.	30	16 Mar.	30	17 Mar.	30	18 Mar.	30	19 Mar.
31	16 Mar.	31	17 Mar.	31	18 Mar.	31	19 Mar.	31	20 Mar.
35	20 Mar.	35	21 Mar.	35	22 Mar.	35	23 Mar.	35	24 Mar.
40	25 Mar.	40	26 Mar.	40	27 Mar.	40	28 Mar.	40	29 Mar.
41	26 Mar.	41	27 Mar.	41	28 Mar.	41	29 Mar.	41	30 Mar.
42	27 Mar.	42	28 Mar.	42	29 Mar.	42	30 Mar.	42	31 Mar.
45	30 Mar.	45	31 Mar.	45	1 April	45	2 April	45	3 April
49	3 April	49	4 April	49	5 April	49	6 April	49	7 April
50	4 April	50	5 April	50	6 April	50	7 April	50	8 April
51	5 April	51	6 April	51	7 April	51	8 April	51	9 April
55	9 April	55	10 April	55	11 April	55	12 April	55	13 April
56	10 April	56	11 April	56	12 April	56	13 April	56	14 April
60	14 April	60	15 April	60	16 April	60	17 April	60	18 April
61	15 April	61	16 April	61	17 April	61	18 April	61	19 April
63	17 April	63	18 April	63	19 April	63	20 April	63	21 April
65	19 April	65	20 April	65	21 April	65	22 April	65	23 April
70	24 April	70	25 April	70	26 April	70	27 April	70	28 April
71	25 April	71	26 April	71	27 April	71	28 April	71	29 April
75	29 April	75	30 April	75	1 May	75	2 May	75	3 May
77	1 May	77	2 May	77	3 May	77	4 May	77	5 May
80	4 May	80	5 May	80	6 May	80	7 May	80	8 May
85	9 May	85	10 May	85	11 May	85	12 May	85	13 May
90	14 May	90	15 May	90	16 May	90	17 May	90	18 May
95	19 May	95	20 May	95	21 May	95	22 May	95	23 May
100	24 May	100	25 May	100	26 May	100	27 May	100	28 May
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	13 Mar.	1	14 Mar.	1	15 Mar.	1	16 Mar.	1	17 Mar.
2	13 April	2	14 April	2	15 April	2	16 April	2	17 April
3	13 May	3	14 May	3	15 May	3	16 May	3	17 May
4	13 June	4	14 June	4	15 June	4	16 June	4	17 June
5	13 July	5	14 July	5	15 July	5	16 July	5	17 July
6	13 Aug.	6	14 Aug.	6	15 Aug.	6	16 Aug.	6	17 Aug.
7	13 Sept.	7	14 Sept.	7	15 Sept.	7	16 Sept.	7	17 Sept.
8	13 Oct.	8	14 Oct.	8	15 Oct.	8	16 Oct.	8	17 Oct.
9	13 Nov.	9	14 Nov.	9	15 Nov.	9	16 Nov.	9	17 Nov.
10	13 Dec.	10	14 Dec.	10	15 Dec.	10	16 Dec.	10	17 Dec.
11	13 Jan.	11	14 Jan.	11	15 Jan.	11	16 Jan.	11	17 Jan.
12	13 Feb.	12	14 Feb.	12	15 Feb.	12	16 Feb.	12	17 Feb.

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FEBRUARY.

15 Feb.		16 Feb.		17 Feb.		18 Feb.		19 Feb.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	19 Feb.	1	20 Feb.	1	21 Feb.	1	22 Feb.	1	23 Feb.
2	20 Feb.	2	21 Feb.	2	22 Feb.	2	23 Feb.	2	24 Feb.
3	21 Feb.	3	22 Feb.	3	23 Feb.	3	24 Feb.	3	25 Feb.
4	22 Feb.	4	23 Feb.	4	24 Feb.	4	25 Feb.	4	26 Feb.
5	23 Feb.	5	24 Feb.	5	25 Feb.	5	26 Feb.	5	27 Feb.
6	24 Feb.	6	25 Feb.	6	26 Feb.	6	27 Feb.	6	28 Feb.
7	25 Feb.	7	26 Feb.	7	27 Feb.	7	28 Feb.	7	1 Mar.
8	26 Feb.	8	27 Feb.	8	28 Feb.	8	1 Mar.	8	2 Mar.
9	27 Feb.	9	28 Feb.	9	1 Mar.	9	2 Mar.	9	3 Mar.
10	28 Feb.	10	1 Mar.	10	2 Mar.	10	3 Mar.	10	4 Mar.
14	4 Mar.	14	5 Mar.	14	6 Mar.	14	7 Mar.	14	8 Mar.
15	5 Mar.	15	6 Mar.	15	7 Mar.	15	8 Mar.	15	9 Mar.
20	10 Mar.	20	11 Mar.	20	12 Mar.	20	13 Mar.	20	14 Mar.
21	11 Mar.	21	12 Mar.	21	13 Mar.	21	14 Mar.	21	15 Mar.
25	15 Mar.	25	16 Mar.	25	17 Mar.	25	18 Mar.	25	19 Mar.
28	18 Mar.	28	19 Mar.	28	20 Mar.	28	21 Mar.	28	22 Mar.
30	20 Mar.	30	21 Mar.	30	22 Mar.	30	23 Mar.	30	24 Mar.
31	21 Mar.	31	22 Mar.	31	23 Mar.	31	24 Mar.	31	25 Mar.
35	25 Mar.	35	26 Mar.	35	27 Mar.	35	28 Mar.	35	29 Mar.
40	30 Mar.	40	31 Mar.	40	1 April	40	2 April	40	3 April
41	31 Mar.	41	1 April	41	2 April	41	3 April	41	4 April
42	1 April	42	2 April	42	3 April	42	4 April	42	5 April
45	4 April	45	5 April	45	6 April	45	7 April	45	8 April
49	8 April	49	9 April	49	10 April	49	11 April	49	12 April
50	9 April	50	10 April	50	11 April	50	12 April	50	13 April
51	10 April	51	11 April	51	12 April	51	13 April	51	14 April
55	14 April	55	15 April	55	16 April	55	17 April	55	18 April
56	15 April	56	16 April	56	17 April	56	18 April	56	19 April
60	19 April	60	20 April	60	21 April	60	22 April	60	23 April
61	20 April	61	21 April	61	22 April	61	23 April	61	24 April
63	22 April	63	23 April	63	24 April	63	25 April	63	26 April
65	24 April	65	25 April	65	26 April	65	27 April	65	28 April
70	29 April	70	30 April	70	1 May	70	2 May	70	3 May
71	30 April	71	1 May	71	2 May	71	3 May	71	4 May
75	4 May	75	5 May	75	6 May	75	7 May	75	8 May
77	6 May	77	7 May	77	8 May	77	9 May	77	10 May
80	9 May	80	10 May	80	11 May	80	12 May	80	13 May
85	14 May	85	15 May	85	16 May	85	17 May	85	18 May
90	19 May	90	20 May	90	21 May	90	22 May	90	23 May
95	24 May	95	25 May	95	26 May	95	27 May	95	28 May
100	29 May	100	30 May	100	31 May	100	1 June	100	2 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	18 Mar.	1	19 Mar.	1	20 Mar.	1	21 Mar.	1	22 Mar.
2	18 April	2	19 April	2	20 April	2	21 April	2	22 April
3	18 May	3	19 May	3	20 May	3	21 May	3	22 May
4	18 June	4	19 June	4	20 June	4	21 June	4	22 June
5	18 July	5	19 July	5	20 July	5	21 July	5	22 July
6	18 Aug.	6	19 Aug.	6	20 Aug	6	21 Aug.	6	22 Aug.
7	18 Sept.	7	19 Sept.	7	20 Sept.	7	21 Sept.	7	22 Sept.
8	18 Oct.	8	19 Oct.	8	20 Oct.	8	21 Oct.	8	22 Oct.
9	18 Nov.	9	19 Nov.	9	20 Nov.	9	21 Nov.	9	22 Nov.
10	18 Dec.	10	19 Dec.	10	20 Dec.	10	21 Dec.	10	22 Dec.
11	18 Jan.	11	19 Jan.	11	20 Jan.	11	21 Jan.	11	22 Jan.
12	18 Feb.	12	19 Feb.	12	20 Feb.	12	21 Feb.	12	22 Feb.

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FEBRUARY.

20 Feb.		21 Feb.		22 Feb.		23 Feb.		24 Feb.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	24 Feb.	1	25 Feb.	1	26 Feb.	1	27 Feb.	1	28 Feb.
2	25 Feb.	2	26 Feb.	2	27 Feb.	2	28 Feb.	2	1 Mar.
3	26 Feb.	3	27 Feb.	3	28 Feb.	3	1 Mar.	3	2 Mar.
4	27 Feb.	4	28 Feb.	4	1 Mar.	4	2 Mar.	4	3 Mar.
5	28 Feb.	5	1 Mar.	5	2 Mar.	5	3 Mar.	5	4 Mar.
6	1 Mar.	6	2 Mar.	6	3 Mar.	6	4 Mar.	6	5 Mar.
7	2 Mar.	7	3 Mar.	7	4 Mar.	7	5 Mar.	7	6 Mar.
8	3 Mar.	8	4 Mar.	8	5 Mar.	8	6 Mar.	8	7 Mar.
9	4 Mar.	9	5 Mar.	9	6 Mar.	9	7 Mar.	9	8 Mar.
10	5 Mar.	10	6 Mar.	10	7 Mar.	10	8 Mar.	10	9 Mar.
14	9 Mar.	14	10 Mar.	14	11 Mar.	14	12 Mar.	14	13 Mar.
15	10 Mar.	15	11 Mar.	15	12 Mar.	15	13 Mar.	15	14 Mar.
20	15 Mar.	20	16 Mar.	20	17 Mar.	20	18 Mar.	20	19 Mar.
21	16 Mar.	21	17 Mar.	21	18 Mar.	21	19 Mar.	21	20 Mar.
25	20 Mar.	25	21 Mar.	25	22 Mar.	25	23 Mar.	25	24 Mar.
28	23 Mar.	28	24 Mar.	28	25 Mar.	28	26 Mar.	28	27 Mar.
30	25 Mar.	30	26 Mar.	30	27 Mar.	30	28 Mar.	30	29 Mar.
31	26 Mar.	31	27 Mar.	31	28 Mar.	31	29 Mar.	31	30 Mar.
35	30 Mar.	35	31 Mar.	35	1 April	35	2 April	35	3 April
40	4 April	40	5 April	40	6 April	40	7 April	40	8 April
41	5 April	41	6 April	41	7 April	41	8 April	41	9 April
42	6 April	42	7 April	42	8 April	42	9 April	42	10 April
45	9 April	45	10 April	45	11 April	45	12 April	45	13 April
49	13 April	49	14 April	49	15 April	49	16 April	49	17 April
50	14 April	50	15 April	50	16 April	50	17 April	50	18 April
51	15 April	51	16 April	51	17 April	51	18 April	51	19 April
55	19 April	55	20 April	55	21 April	55	22 April	55	23 April
56	20 April	56	21 April	56	22 April	56	23 April	56	24 April
60	24 April	60	25 April	60	26 April	60	27 April	60	28 April
61	25 April	61	26 April	61	27 April	61	28 April	61	29 April
63	27 April	63	28 April	63	29 April	63	30 April	63	1 May
65	29 April	65	30 April	65	1 May	65	2 May	65	3 May
70	4 May	70	5 May	70	6 May	70	7 May	70	8 May
71	5 May	71	6 May	71	7 May	71	8 May	71	9 May
75	9 May	75	10 May	75	11 May	75	12 May	75	13 May
77	11 May	77	12 May	77	13 May	77	14 May	77	15 May
80	14 May	80	15 May	80	16 May	80	17 May	80	18 May
85	19 May	85	20 May	85	21 May	85	22 May	85	23 May
90	24 May	90	25 May	90	26 May	90	27 May	90	28 May
95	29 May	95	30 May	95	31 May	95	1 June	95	2 June
100	3 June	100	4 June	100	5 June	100	6 June	100	7 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	23 Mar.	1	24 Mar.	1	25 Mar.	1	26 Mar.	1	27 Mar.
2	23 April	2	24 April	2	25 April	2	26 April	2	27 April
3	23 May	3	24 May	3	25 May	3	26 May	3	27 May
4	23 June	4	24 June	4	25 June	4	26 June	4	27 June
5	23 July	5	24 July	5	25 July	5	26 July	5	27 July
6	23 Aug.	6	24 Aug.	6	25 Aug.	6	26 Aug.	6	27 Aug.
7	23 Sept.	7	24 Sept.	7	25 Sept.	7	26 Sept.	7	27 Sept.
8	23 Oct.	8	24 Oct.	8	25 Oct.	8	26 Oct.	8	27 Oct.
9	23 Nov.	9	24 Nov.	9	25 Nov.	9	26 Nov.	9	27 Nov.
10	23 Dec.	10	24 Dec.	10	25 Dec.	10	26 Dec.	10	27 Dec.
11	23 Jan.	11	24 Jan.	11	25 Jan.	11	26 Jan.	11	27 Jan.
12	23 Feb.	12	24 Feb.	12	25 Feb.	12	26 Feb.	12	27 Feb.

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FEBRUARY.

25 Feb.		26 Feb.		27 Feb.		28 Feb.		1 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	1 Mar.	1	2 Mar.	1	3 Mar.	1	4 Mar.	1	5 Mar.
2	2 Mar.	2	3 Mar.	2	4 Mar.	2	5 Mar.	2	6 Mar.
3	3 Mar.	3	4 Mar.	3	5 Mar.	3	6 Mar.	3	7 Mar.
4	4 Mar.	4	5 Mar.	4	6 Mar.	4	7 Mar.	4	8 Mar.
5	5 Mar.	5	6 Mar.	5	7 Mar.	5	8 Mar.	5	9 Mar.
6	6 Mar.	6	7 Mar.	6	8 Mar.	6	9 Mar.	6	10 Mar.
7	7 Mar.	7	8 Mar.	7	9 Mar.	7	10 Mar.	7	11 Mar.
8	8 Mar.	8	9 Mar.	8	10 Mar.	8	11 Mar.	8	12 Mar.
9	9 Mar.	9	10 Mar.	9	11 Mar.	9	12 Mar.	9	13 Mar.
10	10 Mar.	10	11 Mar.	10	12 Mar.	10	13 Mar.	10	14 Mar.
14	14 Mar.	14	15 Mar.	14	16 Mar.	14	17 Mar.	14	18 Mar.
15	15 Mar.	15	16 Mar.	15	17 Mar.	15	18 Mar.	15	19 Mar.
20	20 Mar.	20	21 Mar.	20	22 Mar.	20	23 Mar.	20	24 Mar.
21	21 Mar.	21	22 Mar.	21	23 Mar.	21	24 Mar.	21	25 Mar.
25	25 Mar.	25	26 Mar.	25	27 Mar.	25	28 Mar.	25	29 Mar.
28	28 Mar.	28	29 Mar.	28	30 Mar.	28	31 Mar.	28	1 April
30	30 Mar.	30	31 Mar.	30	1 April	30	2 April	30	3 April
31	31 Mar.	31	1 April	31	2 April	31	3 April	31	4 April
35	4 April	35	5 April	35	6 April	35	7 April	35	8 April
40	9 April	40	10 April	40	11 April	40	12 April	40	13 April
41	10 April	41	11 April	41	12 April	41	13 April	41	14 April
42	11 April	42	12 April	42	13 April	42	14 April	42	15 April
45	14 April	45	15 April	45	16 April	45	17 April	45	18 April
49	18 April	49	19 April	49	20 April	49	21 April	49	22 April
50	19 April	50	20 April	50	21 April	50	22 April	50	23 April
51	20 April	51	21 April	51	22 April	51	23 April	51	24 April
55	24 April	55	25 April	55	26 April	55	27 April	55	28 April
56	25 April	56	26 April	56	27 April	56	28 April	56	29 April
60	29 April	60	30 April	60	1 May	60	2 May	60	3 May
61	30 April	61	1 May	61	2 May	61	3 May	61	4 May
63	2 May	63	3 May	63	4 May	63	5 May	63	6 May
65	4 May	65	5 May	65	6 May	65	7 May	65	8 May
70	9 May	70	10 May	70	11 May	70	12 May	70	13 May
71	10 May	71	11 May	71	12 May	71	13 May	71	14 May
75	14 May	75	15 May	75	16 May	75	17 May	75	18 May
77	16 May	77	17 May	77	18 May	77	19 May	77	20 May
80	19 May	80	20 May	80	21 May	80	22 May	80	23 May
85	24 May	85	25 May	85	26 May	85	27 May	85	28 May
90	29 May	90	30 May	90	31 May	90	1 June	90	2 June
95	3 June	95	4 June	95	5 June	95	6 June	95	7 June
100	8 June	100	9 June	100	10 June	100	11 June	100	12 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	28 Mar.	1	29 Mar.	1	30 Mar.	1	31 Mar.	1	4 April
2	28 April	2	29 April	2	30 April	2	1 May	2	4 May
3	28 May	3	29 May	3	30 May	3	31 May	3	4 June
4	28 June	4	29 June	4	30 June	4	1 July	4	4 July
5	28 July	5	29 July	5	30 July	5	31 July	5	4 Aug.
6	28 Aug.	6	29 Aug.	6	30 Aug.	6	31 Aug.	6	4 Sept.
7	28 Sept.	7	29 Sept.	7	30 Sept.	7	1 Oct.	7	4 Oct.
8	28 Oct.	8	29 Oct.	8	30 Oct.	8	31 Oct.	8	4 Nov.
9	28 Nov.	9	29 Nov.	9	30 Nov.	9	1 Dec.	9	4 Dec.
10	28 Dec.	10	29 Dec.	10	30 Dec.	10	31 Dec.	10	4 Jan.
11	28 Jan.	11	29 Jan.	11	30 Jan.	11	31 Jan.	11	4 Feb.
12	28 Feb.	12	1 Mar.	12	2 Mar.	12	3 Mar.	12	4 Mar.

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MARCH.

2 March		3 March		4 March		5 March		6 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	6 Mar.	1	7 Mar.	1	8 Mar.	1	9 Mar.	1	10 Mar.
2	7 Mar.	2	8 Mar.	2	9 Mar.	2	10 Mar.	2	11 Mar.
3	8 Mar.	3	9 Mar.	3	10 Mar.	3	11 Mar.	3	12 Mar.
4	9 Mar.	4	10 Mar.	4	11 Mar.	4	12 Mar.	4	13 Mar.
5	10 Mar.	5	11 Mar.	5	12 Mar.	5	13 Mar.	5	14 Mar.
6	11 Mar.	6	12 Mar.	6	13 Mar.	6	14 Mar.	6	15 Mar.
7	12 Mar.	7	13 Mar.	7	14 Mar.	7	15 Mar.	7	16 Mar.
8	13 Mar.	8	14 Mar.	8	15 Mar.	8	16 Mar.	8	17 Mar.
9	14 Mar.	9	15 Mar.	9	16 Mar.	9	17 Mar.	9	18 Mar.
10	15 Mar.	10	16 Mar.	10	17 Mar.	10	18 Mar.	10	19 Mar.
14	19 Mar.	14	20 Mar.	14	21 Mar.	14	22 Mar.	14	23 Mar.
15	20 Mar.	15	21 Mar.	15	22 Mar.	15	23 Mar.	15	24 Mar.
20	25 Mar.	20	26 Mar.	20	27 Mar.	20	28 Mar.	20	29 Mar.
21	26 Mar.	21	27 Mar.	21	28 Mar.	21	29 Mar.	21	30 Mar.
25	30 Mar.	25	31 Mar.	25	1 April	25	2 April	25	3 April
28	2 April	28	3 April	28	4 April	28	5 April	28	6 April
30	4 April	30	5 April	30	6 April	30	7 April	30	8 April
31	5 April	31	6 April	31	7 April	31	8 April	31	9 April
35	9 April	35	10 April	35	11 April	35	12 April	35	13 April
40	14 April	40	15 April	40	16 April	40	17 April	40	18 April
41	15 April	41	16 April	41	17 April	41	18 April	41	19 April
42	16 April	42	17 April	42	18 April	42	19 April	42	20 April
45	19 April	45	20 April	45	21 April	45	22 April	45	23 April
49	23 April	49	24 April	49	25 April	49	26 April	49	27 April
50	24 April	50	25 April	50	26 April	50	27 April	50	28 April
51	25 April	51	26 April	51	27 April	51	28 April	51	29 April
55	29 April	55	30 April	55	1 May	55	2 May	55	3 May
56	30 April	56	1 May	56	2 May	56	3 May	56	4 May
60	4 May	60	5 May	60	6 May	60	7 May	60	8 May
61	5 May	61	6 May	61	7 May	61	8 May	61	9 May
63	7 May	63	8 May	63	9 May	63	10 May	63	11 May
65	9 May	65	10 May	65	11 May	65	12 May	65	13 May
70	14 May	70	15 May	70	16 May	70	17 May	70	18 May
71	15 May	71	16 May	71	17 May	71	18 May	71	19 May
75	19 May	75	20 May	75	21 May	75	22 May	75	23 May
77	21 May	77	22 May	77	23 May	77	24 May	77	25 May
80	24 May	80	25 May	80	26 May	80	27 May	80	28 May
85	29 May	85	30 May	85	31 May	85	1 June	85	2 June
90	3 June	90	4 June	90	5 June	90	6 June	90	7 June
95	8 June	95	9 June	95	10 June	95	11 June	95	12 June
100	13 June	100	14 June	100	15 June	100	16 June	100	17 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	5 April	1	6 April	1	7 April	1	8 April	1	9 April
2	5 May	2	6 May	2	7 May	2	8 May	2	9 May
3	5 June	3	6 June	3	7 June	3	8 June	3	9 June
4	5 July	4	6 July	4	7 July	4	8 July	4	9 July
5	5 Aug.	5	6 Aug.	5	7 Aug.	5	8 Aug.	5	9 Aug.
6	5 Sept.	6	6 Sept.	6	7 Sept.	6	8 Sept.	6	9 Sept.
7	5 Oct.	7	6 Oct.	7	7 Oct.	7	8 Oct.	7	9 Oct.
8	5 Nov.	8	6 Nov.	8	7 Nov.	8	8 Nov.	8	9 Nov.
9	5 Dec.	9	6 Dec.	9	7 Dec.	9	8 Dec.	9	9 Dec.
10	5 Jan.	10	6 Jan.	10	7 Jan.	10	8 Jan.	10	9 Jan.
11	5 Feb.	11	6 Feb.	11	7 Feb.	11	8 Feb.	11	9 Feb.
12	5 Mar.	12	6 Mar.	12	7 Mar.	12	8 Mar.	12	9 Mar.

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MARCH.

7 March		8 March		9 March		10 March		11 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	11 Mar.	1	12 Mar.	1	13 Mar.	1	14 Mar.	1	15 Mar.
2	12 Mar.	2	13 Mar.	2	14 Mar.	2	15 Mar.	2	16 Mar.
3	13 Mar.	3	14 Mar.	3	15 Mar.	3	16 Mar.	3	17 Mar.
4	14 Mar.	4	15 Mar.	4	16 Mar.	4	17 Mar.	4	18 Mar.
5	15 Mar.	5	16 Mar.	5	17 Mar.	5	18 Mar.	5	19 Mar.
6	16 Mar.	6	17 Mar.	6	18 Mar.	6	19 Mar.	6	20 Mar.
7	17 Mar.	7	18 Mar.	7	19 Mar.	7	20 Mar.	7	21 Mar.
8	18 Mar.	8	19 Mar.	8	20 Mar.	8	21 Mar.	8	22 Mar.
9	19 Mar.	9	20 Mar.	9	21 Mar.	9	22 Mar.	9	23 Mar.
10	20 Mar.	10	21 Mar.	10	22 Mar.	10	23 Mar.	10	24 Mar.
14	24 Mar.	14	25 Mar.	14	26 Mar.	14	27 Mar.	14	28 Mar.
15	25 Mar.	15	26 Mar.	15	27 Mar.	15	28 Mar.	15	29 Mar.
20	30 Mar.	20	31 Mar.	20	1 April	20	2 April	20	3 April
21	31 Mar.	21	1 April	21	2 April	21	3 April	21	4 April
25	4 April	25	5 April	25	6 April	25	7 April	25	8 April
28	7 April	28	8 April	28	9 April	28	10 April	28	11 April
30	9 April	30	10 April	30	11 April	30	12 April	30	13 April
31	10 April	31	11 April	31	12 April	31	13 April	31	14 April
35	14 April	35	15 April	35	16 April	35	17 April	35	18 April
40	19 April	40	20 April	40	21 April	40	22 April	40	23 April
41	20 April	41	21 April	41	22 April	41	23 April	41	24 April
42	21 April	42	22 April	42	23 April	42	24 April	42	25 April
45	24 April	45	25 April	45	26 April	45	27 April	45	28 April
49	28 April	49	29 April	49	30 April	49	1 May	49	2 May
50	29 April	50	30 April	50	1 May	50	2 May	50	3 May
51	30 April	51	1 May	51	2 May	51	3 May	51	4 May
55	4 May	55	5 May	55	6 May	55	7 May	55	8 May
56	5 May	56	6 May	56	7 May	56	8 May	56	9 May
60	9 May	60	10 May	60	11 May	60	12 May	60	13 May
61	10 May	61	11 May	61	12 May	61	13 May	61	14 May
63	12 May	63	13 May	63	14 May	63	15 May	63	16 May
65	14 May	65	15 May	65	16 May	65	17 May	65	18 May
70	19 May	70	20 May	70	21 May	70	22 May	70	23 May
71	20 May	71	21 May	71	22 May	71	23 May	71	24 May
75	24 May	75	25 May	75	26 May	75	27 May	75	28 May
77	26 May	77	27 May	77	28 May	77	29 May	77	30 May
80	29 May	80	30 May	80	31 May	80	1 June	80	2 June
85	3 June	85	4 June	85	5 June	85	6 June	85	7 June
90	8 June	90	9 June	90	10 June	90	11 June	90	12 June
95	13 June	95	14 June	95	15 June	95	16 June	95	17 June
100	18 June	100	19 June	100	20 June	100	21 June	100	22 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	10 April	1	11 April	1	12 April	1	13 April	1	14 April
2	10 May	2	11 May	2	12 May	2	13 May	2	14 May
3	10 June	3	11 June	3	12 June	3	13 June	3	14 June
4	10 July	4	11 July	4	12 July	4	13 July	4	14 July
5	10 Aug.	5	11 Aug.	5	12 Aug	5	13 Aug.	5	14 Aug.
6	10 Sept.	6	11 Sept.	6	12 Sept.	6	13 Sept.	6	14 Sept.
7	10 Oct.	7	11 Oct.	7	12 Oct.	7	13 Oct.	7	14 Oct.
8	10 Nov.	8	11 Nov.	8	12 Nov.	8	13 Nov.	8	14 Nov.
9	10 Dec.	9	11 Dec.	9	12 Dec.	9	13 Dec.	9	14 Dec.
10	10 Jan.	10	11 Jan.	10	12 Jan.	10	13 Jan.	10	14 Jan.
11	10 Feb.	11	11 Feb.	11	12 Feb.	11	13 Feb.	11	14 Feb.
12	10 Mar.	12	11 Mar.	12	12 Mar.	12	13 Mar.	12	14 Mar.

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MARCH.

12 March		13 March		14 March		15 March		16 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	16 Mar.	1	17 Mar.	1	18 Mar.	1	19 Mar.	1	20 Mar.
2	17 Mar.	2	18 Mar.	2	19 Mar.	2	20 Mar.	2	21 Mar.
3	18 Mar.	3	19 Mar.	3	20 Mar.	3	21 Mar.	3	22 Mar.
4	19 Mar.	4	20 Mar.	4	21 Mar.	4	22 Mar.	4	23 Mar.
5	20 Mar.	5	21 Mar.	5	22 Mar.	5	23 Mar.	5	24 Mar.
6	21 Mar.	6	22 Mar.	6	23 Mar.	6	24 Mar.	6	25 Mar.
7	22 Mar.	7	23 Mar.	7	24 Mar.	7	25 Mar.	7	26 Mar.
8	23 Mar.	8	24 Mar.	8	25 Mar.	8	26 Mar.	8	27 Mar.
9	24 Mar.	9	25 Mar.	9	26 Mar.	9	27 Mar.	9	28 Mar.
10	25 Mar.	10	26 Mar.	10	27 Mar.	10	28 Mar.	10	29 Mar.
14	29 Mar.	14	30 Mar.	14	31 Mar.	14	1 April	14	2 April
15	30 Mar.	15	31 Mar.	15	1 April	15	2 April	15	3 April
20	4 April	20	5 April	20	6 April	20	7 April	20	8 April
21	5 April	21	6 April	21	7 April	21	8 April	21	9 April
25	9 April	25	10 April	25	11 April	25	12 April	25	13 April
28	12 April	28	13 April	28	14 April	28	15 April	28	16 April
30	14 April	30	15 April	30	16 April	30	17 April	30	18 April
31	15 April	31	16 April	31	17 April	31	18 April	31	19 April
35	19 April	35	20 April	35	21 April	35	22 April	35	23 April
40	24 April	40	25 April	40	26 April	40	27 April	40	28 April
41	25 April	41	26 April	41	27 April	41	28 April	41	29 April
42	26 April	42	27 April	42	28 April	42	29 April	42	30 April
45	29 April	45	30 April	45	1 May	45	2 May	45	3 May
49	3 May	49	4 May	49	5 May	49	6 May	49	7 May
50	4 May	50	5 May	50	6 May	50	7 May	50	8 May
51	5 May	51	6 May	51	7 May	51	8 May	51	9 May
55	9 May	55	10 May	55	11 May	55	12 May	55	13 May
56	10 May	56	11 May	56	12 May	56	13 May	56	14 May
60	14 May	60	15 May	60	16 May	60	17 May	60	18 May
61	15 May	61	16 May	61	17 May	61	18 May	61	19 May
63	17 May	63	18 May	63	19 May	63	20 May	63	21 May
65	19 May	65	20 May	65	21 May	65	22 May	65	23 May
70	24 May	70	25 May	70	26 May	70	27 May	70	28 May
71	25 May	71	26 May	71	27 May	71	28 May	71	29 May
75	29 May	75	30 May	75	31 May	75	1 June	75	2 June
77	31 May	77	1 June	77	2 June	77	3 June	77	4 June
80	3 June	80	4 June	80	5 June	80	6 June	80	7 June
85	8 June	85	9 June	85	10 June	85	11 June	85	12 June
90	13 June	90	14 June	90	15 June	90	16 June	90	17 June
95	18 June	95	19 June	95	20 June	95	21 June	95	22 June
100	23 June	100	24 June	100	25 June	100	26 June	100	27 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	15 April	1	16 April	1	17 April	1	18 April	1	19 April
2	15 May	2	16 May	2	17 May	2	18 May	2	19 May
3	15 June	3	16 June	3	17 June	3	18 June	3	19 June
4	15 July	4	16 July	4	17 July	4	18 July	4	19 July
5	15 Aug.	5	16 Aug.	5	17 Aug.	5	18 Aug.	5	19 Aug.
6	15 Sept.	6	16 Sept.	6	17 Sept.	6	18 Sept.	6	19 Sept.
7	15 Oct.	7	16 Oct.	7	17 Oct.	7	18 Oct.	7	19 Oct.
8	15 Nov.	8	16 Nov.	8	17 Nov.	8	18 Nov.	8	19 Nov.
9	15 Dec.	9	16 Dec.	9	17 Dec.	9	18 Dec.	9	19 Dec.
10	15 Jan.	10	16 Jan.	10	17 Jan.	10	18 Jan.	10	19 Jan.
11	15 Feb.	11	16 Feb.	11	17 Feb.	11	18 Feb.	11	19 Feb.
12	15 Mar.	12	16 Mar.	12	17 Mar.	12	18 Mar.	12	19 Mar.

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MARCH.

7 March		8 March		9 March		10 March		11 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	11 Mar.	1	12 Mar.	1	13 Mar.	1	14 Mar.	1	15 Mar.
2	12 Mar.	2	13 Mar.	2	14 Mar.	2	15 Mar.	2	16 Mar.
3	13 Mar.	3	14 Mar.	3	15 Mar.	3	16 Mar.	3	17 Mar.
4	14 Mar.	4	15 Mar.	4	16 Mar.	4	17 Mar.	4	18 Mar.
5	15 Mar.	5	16 Mar.	5	17 Mar.	5	18 Mar.	5	19 Mar.
6	16 Mar.	6	17 Mar.	6	18 Mar.	6	19 Mar.	6	20 Mar.
7	17 Mar.	7	18 Mar.	7	19 Mar.	7	20 Mar.	7	21 Mar.
8	18 Mar.	8	19 Mar.	8	20 Mar.	8	21 Mar.	8	22 Mar.
9	19 Mar.	9	20 Mar.	9	21 Mar.	9	22 Mar.	9	23 Mar.
10	20 Mar.	10	21 Mar.	10	22 Mar.	10	23 Mar.	10	24 Mar.
14	24 Mar.	14	25 Mar.	14	26 Mar.	14	27 Mar.	14	28 Mar.
15	25 Mar.	15	26 Mar.	15	27 Mar.	15	28 Mar.	15	29 Mar.
20	30 Mar.	20	31 Mar.	20	1 April	20	2 April	20	3 April
21	31 Mar.	21	1 April	21	2 April	21	3 April	21	4 April
25	4 April	25	5 April	25	6 April	25	7 April	25	8 April
28	7 April	28	8 April	28	9 April	28	10 April	28	11 April
30	9 April	30	10 April	30	11 April	30	12 April	30	13 April
31	10 April	31	11 April	31	12 April	31	13 April	31	14 April
35	14 April	35	15 April	35	16 April	35	17 April	35	18 April
40	19 April	40	20 April	40	21 April	40	22 April	40	23 April
41	20 April	41	21 April	41	22 April	41	23 April	41	24 April
42	21 April	42	22 April	42	23 April	42	24 April	42	25 April
45	24 April	45	25 April	45	26 April	45	27 April	45	28 April
49	28 April	49	29 April	49	30 April	49	1 May	49	2 May
50	29 April	50	30 April	50	1 May	50	2 May	50	3 May
51	30 April	51	1 May	51	2 May	51	3 May	51	4 May
55	4 May	55	5 May	55	6 May	55	7 May	55	8 May
56	5 May	56	6 May	56	7 May	56	8 May	56	9 May
60	9 May	60	10 May	60	11 May	60	12 May	60	13 May
61	10 May	61	11 May	61	12 May	61	13 May	61	14 May
63	12 May	63	13 May	63	14 May	63	15 May	63	16 May
65	14 May	65	15 May	65	16 May	65	17 May	65	18 May
70	19 May	70	20 May	70	21 May	70	22 May	70	23 May
71	20 May	71	21 May	71	22 May	71	23 May	71	24 May
75	24 May	75	25 May	75	26 May	75	27 May	75	28 May
77	26 May	77	27 May	77	28 May	77	29 May	77	30 May
80	29 May	80	30 May	80	31 May	80	1 June	80	2 June
85	3 June	85	4 June	85	5 June	85	6 June	85	7 June
90	8 June	90	9 June	90	10 June	90	11 June	90	12 June
95	13 June	95	14 June	95	15 June	95	16 June	95	17 June
100	18 June	100	19 June	100	20 June	100	21 June	100	22 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	10 April	1	11 April	1	12 April	1	13 April	1	14 April
2	10 May	2	11 May	2	12 May	2	13 May	2	14 May
3	10 June	3	11 June	3	12 June	3	13 June	3	14 June
4	10 July	4	11 July	4	12 July	4	13 July	4	14 July
5	10 Aug.	5	11 Aug.	5	12 Aug	5	13 Aug.	6	14 Aug.
6	10 Sept.	6	11 Sept.	6	12 Sept.	6	13 Sept.	6	14 Sept.
7	10 Oct.	7	11 Oct.	7	12 Oct.	7	13 Oct.	7	14 Oct.
8	10 Nov.	8	11 Nov.	8	12 Nov.	8	13 Nov.	8	14 Nov.
9	10 Dec.	9	11 Dec.	9	12 Dec.	9	13 Dec.	9	14 Dec.
10	10 Jan.	10	11 Jan.	10	12 Jan.	10	13 Jan.	10	14 Jan.
11	10 Feb.	11	11 Feb.	11	12 Feb.	11	13 Feb.	11	14 Feb.
12	10 Mar.	12	11 Mar.	12	12 Mar.	12	13 Mar.	12	14 Mar.

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12 March		13 March		14 March		15 March		16 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	16 Mar.	1	17 Mar.	1	18 Mar.	1	19 Mar.	1	20 Mar.
2	17 Mar.	2	18 Mar.	2	19 Mar.	2	20 Mar.	2	21 Mar.
3	18 Mar.	3	19 Mar.	3	20 Mar.	3	21 Mar.	3	22 Mar.
4	19 Mar.	4	20 Mar.	4	21 Mar.	4	22 Mar.	4	23 Mar.
5	20 Mar.	5	21 Mar.	5	22 Mar.	5	23 Mar.	5	24 Mar.
6	21 Mar.	6	22 Mar.	6	23 Mar.	6	24 Mar.	6	25 Mar.
7	22 Mar.	7	23 Mar.	7	24 Mar.	7	25 Mar.	7	26 Mar.
8	23 Mar.	8	24 Mar.	8	25 Mar.	8	26 Mar.	8	27 Mar.
9	24 Mar.	9	25 Mar.	9	26 Mar.	9	27 Mar.	9	28 Mar.
10	25 Mar.	10	26 Mar.	10	27 Mar.	10	28 Mar.	10	29 Mar.
14	29 Mar.	14	30 Mar.	14	31 Mar.	14	1 April	14	2 April
15	30 Mar.	15	31 Mar.	15	1 April	15	2 April	15	3 April
20	4 April	20	5 April	20	6 April	20	7 April	20	8 April
21	5 April	21	6 April	21	7 April	21	8 April	21	9 April
25	9 April	25	10 April	25	11 April	25	12 April	25	13 April
28	12 April	28	13 April	28	14 April	28	15 April	28	16 April
30	14 April	30	15 April	30	16 April	30	17 April	30	18 April
31	15 April	31	16 April	31	17 April	31	18 April	31	19 April
35	19 April	35	20 April	35	21 April	35	22 April	35	23 April
40	24 April	40	25 April	40	26 April	40	27 April	40	28 April
41	25 April	41	26 April	41	27 April	41	28 April	41	29 April
42	26 April	42	27 April	42	28 April	42	29 April	42	30 April
45	29 April	45	30 April	45	1 May	45	2 May	45	3 May
49	3 May	49	4 May	49	5 May	49	6 May	49	7 May
50	4 May	50	5 May	50	6 May	50	7 May	50	8 May
51	5 May	51	6 May	51	7 May	51	8 May	51	9 May
55	9 May	55	10 May	55	11 May	55	12 May	55	13 May
56	10 May	56	11 May	56	12 May	56	13 May	56	14 May
60	14 May	60	15 May	60	16 May	60	17 May	60	18 May
61	15 May	61	16 May	61	17 May	61	18 May	61	19 May
63	17 May	63	18 May	63	19 May	63	20 May	63	21 May
65	19 May	65	20 May	65	21 May	65	22 May	65	23 May
70	24 May	70	25 May	70	26 May	70	27 May	70	28 May
71	25 May	71	26 May	71	27 May	71	28 May	71	29 May
75	29 May	75	30 May	75	31 May	75	1 June	75	2 June
77	31 May	77	1 June	77	2 June	77	3 June	77	4 June
80	3 June	80	4 June	80	5 June	80	6 June	80	7 June
85	8 June	85	9 June	85	10 June	85	11 June	85	12 June
90	13 June	90	14 June	90	15 June	90	16 June	90	17 June
95	18 June	95	19 June	95	20 June	95	21 June	95	22 June
100	23 June	100	24 June	100	25 June	100	26 June	100	27 June
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	15 April	1	16 April	1	17 April	1	18 April	1	19 April
2	15 May	2	16 May	2	17 May	2	18 May	2	19 May
3	15 June	3	16 June	3	17 June	3	18 June	3	19 June
4	15 July	4	16 July	4	17 July	4	18 July	4	19 July
5	15 Aug.	5	16 Aug.	5	17 Aug.	5	18 Aug.	5	19 Aug.
6	15 Sept.	6	16 Sept.	6	17 Sept.	6	18 Sept.	6	19 Sept.
7	15 Oct.	7	16 Oct.	7	17 Oct.	7	18 Oct.	7	19 Oct.
8	15 Nov.	8	16 Nov.	8	17 Nov.	8	18 Nov.	8	19 Nov.
9	15 Dec	9	16 Dec.	9	17 Dec.	9	18 Dec.	9	19 Dec.
10	15 Jan.	10	16 Jan.	10	17 Jan.	10	18 Jan.	10	19 Jan.
11	15 Feb.	11	16 Feb.	11	17 Feb.	11	18 Feb.	11	19 Feb.
12	15 Mar.	12	16 Mar.	12	17 Mar.	12	18 Mar.	12	19 Mar.

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MARCH.

17 March		18 March		19 March		20 March		21 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days*	*When due.*	*Days.*	*When due.*
1	21 Mar.	1	22 Mar.	1	23 Mar.	1	24 Mar.	1	25 Mar.
2	22 Mar.	2	23 Mar.	2	24 Mar.	2	25 Mar.	2	26 Mar.
3	23 Mar.	3	24 Mar.	3	25 Mar.	3	26 Mar.	3	27 Mar.
4	24 Mar.	4	25 Mar.	4	26 Mar.	4	27 Mar.	4	28 Mar.
5	25 Mar.	5	26 Mar.	5	27 Mar.	5	28 Mar.	5	29 Mar.
6	26 Mar.	6	27 Mar.	6	28 Mar.	6	29 Mar.	6	30 Mar.
7	27 Mar.	7	28 Mar.	7	29 Mar.	7	30 Mar.	7	31 Mar.
8	28 Mar.	8	29 Mar.	8	30 Mar.	8	31 Mar.	8	1 April
9	29 Mar.	9	30 Mar.	9	31 Mar.	9	1 April	9	2 April
10	30 Mar.	10	31 Mar.	10	1 April	10	2 April	10	3 April
14	3 April	14	4 April	14	5 April	14	6 April	14	7 April
15	4 April	15	5 April	15	6 April	15	7 April	15	8 April
20	9 April	20	10 April	20	11 April	20	12 April	20	13 April
21	10 April	21	11 April	21	12 April	21	13 April	21	14 April
25	14 April	25	15 April	25	16 April	25	17 April	25	18 April
28	17 April	28	18 April	28	19 April	28	20 April	28	21 April
30	19 April	30	20 April	30	21 April	30	22 April	30	23 April
31	20 April	31	21 April	31	22 April	31	23 April	31	24 April
35	24 April	35	25 April	35	26 April	35	27 April	35	28 April
40	29 April	40	30 April	40	1 May	40	2 May	40	3 May
41	30 April	41	1 May	41	2 May	41	3 May	41	4 May
42	1 May	42	2 May	42	3 May	42	4 May	42	5 May
45	4 May	45	5 May	45	6 May	45	7 May	45	8 May
49	8 May	49	9 May	49	10 May	49	11 May	49	12 May
50	9 May	50	10 May	50	11 May	50	12 May	50	13 May
51	10 May	51	11 May	51	12 May	51	13 May	51	14 May
55	14 May	55	15 May	55	16 May	55	17 May	55	18 May
56	15 May	56	16 May	56	17 May	56	18 May	56	19 May
60	19 May	60	20 May	60	21 May	60	22 May	60	23 May
61	20 May	61	21 May	61	22 May	61	23 May	61	24 May
63	22 May	63	23 May	63	24 May	63	25 May	63	26 May
65	24 May	65	25 May	65	26 May	65	27 May	65	28 May
70	29 May	70	30 May	70	31 May	70	1 June	70	2 June
71	30 May	71	31 May	71	1 June	71	2 June	71	3 June
75	3 June	75	4 June	75	5 June	75	6 June	75	7 June
77	5 June	77	6 June	77	7 June	77	8 June	77	9 June
80	8 June	80	9 June	80	10 June	80	11 June	80	12 June
85	13 June	85	14 June	85	15 June	85	16 June	85	17 June
90	18 June	90	19 June	90	20 June	90	21 June	90	22 June
95	23 June	95	24 June	95	25 June	95	26 June	95	27 June
100	28 June	100	29 June	100	30 June	100	1 July	100	2 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	20 April	1	21 April	1	22 April	1	23 April	1	24 April
2	20 May	2	21 May	2	22 May	2	23 May	2	24 May
3	20 June	3	21 June	3	22 June	3	23 June	3	24 June
4	20 July	4	21 July	4	22 July	4	23 July	4	24 July
5	20 Aug.	5	21 Aug.	5	22 Aug.	5	23 Aug.	5	24 Aug.
6	20 Sept.	6	21 Sept.	6	22 Sept.	6	23 Sept.	6	24 Sept.
7	20 Oct.	7	21 Oct.	7	22 Oct.	7	23 Oct.	7	24 Oct.
8	20 Nov.	8	21 Nov.	8	22 Nov.	8	23 Nov.	8	24 Nov.
9	20 Dec.	9	21 Dec.	9	22 Dec.	9	23 Dec.	9	24 Dec.
10	20 Jan.	10	21 Jan.	10	22 Jan.	10	23 Jan.	10	24 Jan.
11	20 Feb.	11	21 Feb.	11	22 Feb.	11	23 Feb.	11	24 Feb.
12	20 Mar.	12	21 Mar.	12	22 Mar.	12	23 Mar.	12	24 Mar.

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MARCH.

22 March		23 March		24 March		25 March		26 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	26 Mar.	1	27 Mar.	1	28 Mar.	1	29 Mar.	1	30 Mar.
2	27 Mar.	2	28 Mar.	2	29 Mar.	2	30 Mar.	2	31 Mar.
3	28 Mar.	3	29 Mar.	3	30 Mar.	3	31 Mar.	3	1 April
4	29 Mar.	4	30 Mar.	4	31 Mar.	4	1 April	4	2 April
5	30 Mar.	5	31 Mar.	5	1 April	5	2 April	5	3 April
6	31 Mar.	6	1 April	6	2 April	6	3 April	6	4 April
7	1 April	7	2 April	7	3 April	7	4 April	7	5 April
8	2 April	8	3 April	8	4 April	8	5 April	8	6 April
9	3 April	9	4 April	9	5 April	9	6 April	9	7 April
10	4 April	10	5 April	10	6 April	10	7 April	10	8 April
14	8 April	14	9 April	14	10 April	14	11 April	14	12 April
15	9 April	15	10 April	15	11 April	15	12 April	15	13 April
20	14 April	20	15 April	20	16 April	20	17 April	20	18 April
21	15 April	21	16 April	21	17 April	21	18 April	21	19 April
25	19 April	25	20 April	25	21 April	25	22 April	25	23 April
28	22 April	28	23 April	28	24 April	28	25 April	28	26 April
30	24 April	30	25 April	30	26 April	30	27 April	30	28 April
31	25 April	31	26 April	31	27 April	31	28 April	31	29 April
35	29 April	35	30 April	35	1 May	35	2 May	35	3 May
40	4 May	40	5 May	40	6 May	40	7 May	40	8 May
41	5 May	41	6 May	41	7 May	41	8 May	41	9 May
42	6 May	42	7 May	42	8 May	42	9 May	42	10 May
45	9 May	45	10 May	45	11 May	45	12 May	45	13 May
49	13 May	49	14 May	49	15 May	49	16 May	49	17 May
50	14 May	50	15 May	50	16 May	50	17 May	50	18 May
51	15 May	51	16 May	51	17 May	51	18 May	51	19 May
55	19 May	55	20 May	55	21 May	55	22 May	55	23 May
56	20 May	56	21 May	56	22 May	56	23 May	56	24 May
60	24 May	60	25 May	60	26 May	60	27 May	60	28 May
61	25 May	61	26 May	61	27 May	61	28 May	61	29 May
63	27 May	63	28 May	63	29 May	63	30 May	63	31 May
65	29 May	65	30 May	65	31 May	65	1 June	65	2 June
70	3 June	70	4 June	70	5 June	70	6 June	70	7 June
71	4 June	71	5 June	71	6 June	71	7 June	71	8 June
75	8 June	75	9 June	75	10 June	75	11 June	75	12 June
77	10 June	77	11 June	77	12 June	77	13 June	77	14 June
80	13 June	80	14 June	80	15 June	80	16 June	80	17 June
85	18 June	85	19 June	85	20 June	85	21 June	85	22 June
90	23 June	90	24 June	90	25 June	90	26 June	90	27 June
95	28 June	95	29 June	95	30 June	95	1 July	95	2 July
100	3 July	100	4 July	100	5 July	100	6 July	100	7 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	25 April	1	26 April	1	27 April	1	28 April	1	29 April
2	25 May	2	26 May	2	27 May	2	28 May	2	29 May
3	25 June	3	26 June	3	27 June	3	28 June	3	29 June
4	25 July	4	26 July	4	27 July	4	28 July	4	29 July
5	25 Aug.	5	26 Aug.	5	27 Aug.	5	28 Aug.	5	29 Aug.
6	25 Sept.	6	26 Sept.	6	27 Sept.	6	28 Sept.	6	29 Sept.
7	25 Oct.	7	26 Oct.	7	27 Oct.	7	28 Oct.	7	29 Oct.
8	25 Nov.	8	26 Nov.	8	27 Nov.	8	28 Nov.	8	29 Nov.
9	25 Dec.	9	26 Dec.	9	27 Dec.	9	28 Dec.	9	29 Dec.
10	25 Jan.	10	26 Jan.	10	27 Jan.	10	28 Jan.	10	29 Jan.
11	25 Feb.	11	26 Feb.	11	27 Feb.	11	28 Feb.	11	1 Mar.
12	25 Mar.	12	26 Mar.	12	27 Mar.	12	28 Mar.	12	29 Mar.

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MARCH.

27 March		28 March		29 March		30 March		31 March	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	31 Mar.	1	1 April	1	2 April	1	3 April	1	4 April
2	1 April	2	2 April	2	3 April	2	4 April	2	5 April
3	2 April	3	3 April	3	4 April	3	5 April	3	6 April
4	3 April	4	4 April	4	5 April	4	6 April	4	7 April
5	4 April	5	5 April	5	6 April	5	7 April	5	8 April
6	5 April	6	6 April	6	7 April	6	8 April	6	9 April
7	6 April	7	7 April	7	8 April	7	9 April	7	10 April
8	7 April	8	8 April	8	9 April	8	10 April	8	11 April
9	8 April	9	9 April	9	10 April	9	11 April	9	12 April
10	9 April	10	10 April	10	11 April	10	12 April	10	13 April
14	13 April	14	14 April	14	15 April	14	16 April	14	17 April
15	14 April	15	15 April	15	16 April	15	17 April	15	18 April
20	19 April	20	20 April	20	21 April	20	22 April	20	23 April
21	20 April	21	21 April	21	22 April	21	23 April	21	24 April
25	24 April	25	25 April	25	26 April	25	27 April	25	28 April
28	27 April	28	28 April	28	29 April	28	30 April	28	1 May
30	29 April	30	30 April	30	1 May	30	2 May	30	3 May
31	30 April	31	1 May	31	2 May	31	3 May	31	4 May
35	4 May	35	5 May	35	6 May	35	7 May	35	8 May
40	9 May	40	10 May	40	11 May	40	12 May	40	13 May
41	10 May	41	11 May	41	12 May	41	13 May	41	14 May
42	11 May	42	12 May	42	13 May	42	14 May	42	15 May
45	14 May	45	15 May	45	16 May	45	17 May	45	18 May
49	18 May	49	19 May	49	20 May	49	21 May	49	22 May
50	19 May	50	20 May	50	21 May	50	22 May	50	23 May
51	20 May	51	21 May	51	22 May	51	23 May	51	24 May
55	24 May	55	25 May	55	26 May	55	27 May	55	28 May
56	25 May	56	26 May	56	27 May	56	28 May	56	29 May
60	29 May	60	30 May	60	31 May	60	1 June	60	2 June
61	30 May	61	31 May	61	1 June	61	2 June	61	3 June
63	1 June	63	2 June	63	3 June	63	4 June	63	5 June
65	3 June	65	4 June	65	5 June	65	6 June	65	7 June
70	8 June	70	9 June	70	10 June	70	11 June	70	12 June
71	9 June	71	10 June	71	11 June	71	12 June	71	13 June
75	13 June	75	14 June	75	15 June	75	16 June	75	17 June
77	15 June	77	16 June	77	17 June	77	18 June	77	19 June
80	18 June	80	19 June	80	20 June	80	21 June	80	22 June
85	23 June	85	24 June	85	25 June	85	26 June	85	27 June
90	28 June	90	29 June	90	30 June	90	1 July	90	2 July
95	3 July	95	4 July	95	5 July	95	6 July	95	7 July
100	8 July	100	9 July	100	10 July	100	11 July	100	12 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	30 April	1	1 May	1	2 May	1	3 May	1	3 May
2	30 May	2	31 May	2	1 June	2	2 June	2	3 June
3	30 June	3	1 July	3	2 July	3	3 July	3	3 July
4	30 July	4	31 July	4	1 Aug	4	2 Aug.	4	3 Aug.
5	30 Aug.	5	31 Aug.	5	1 Sept.	5	2 Sept.	5	3 Sept.
6	30 Sept.	6	1 Oct.	6	2 Oct.	6	3 Oct.	6	3 Oct.
7	30 Oct.	7	31 Oct.	7	1 Nov.	7	2 Nov.	7	3 Nov.
8	30 Nov.	8	1 Dec.	8	2 Dec.	8	3 Dec.	8	3 Dec.
9	30 Dec.	9	31 Dec.	9	1 Jan.	9	2 Jan.	9	3 Jan.
10	30 Jan.	10	31 Jan.	10	1 Feb.	10	2 Feb.	10	3 Feb.
11	2 Mar.	11	3 Mar.	11	3 Mar.	11	3 Mar	11	3 Mar.
12	30 Mar.	12	31 Mar.	12	1 April	12	2 April	12	3 April

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APRIL.

1 April		2 April		3 April		4 April		5 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	5 April	1	6 April	1	7 April	1	8 April	1	9 April
2	6 April	2	7 April	2	8 April	2	9 April	2	10 April
3	7 April	3	8 April	3	9 April	3	10 April	3	11 April
4	8 April	4	9 April	4	10 April	4	11 April	4	12 April
5	9 April	5	10 April	5	11 April	5	12 April	5	13 April
6	10 April	6	11 April	6	12 April	6	13 April	6	14 April
7	11 April	7	12 April	7	13 April	7	14 April	7	15 April
8	12 April	8	13 April	8	14 April	8	15 April	8	16 April
9	13 April	9	14 April	9	15 April	9	16 April	9	17 April
10	14 April	10	15 April	10	16 April	10	17 April	10	18 April
14	18 April	14	19 April	14	20 April	14	21 April	14	22 April
15	19 April	15	20 April	15	21 April	15	22 April	15	23 April
20	24 April	20	25 April	20	26 April	20	27 April	20	28 April
21	25 April	21	26 April	21	27 April	21	28 April	21	29 April
25	29 April	25	30 April	25	1 May	25	2 May	25	3 May
28	2 May	28	3 May	28	4 May	28	5 May	28	6 May
30	4 May	30	5 May	30	6 May	30	7 May	30	8 May
31	5 May	31	6 May	31	7 May	31	8 May	31	9 May
35	9 May	35	10 May	35	11 May	35	12 May	35	13 May
40	14 May	40	15 May	40	16 May	40	17 May	40	18 May
41	15 May	41	16 May	41	17 May	41	18 May	41	19 May
42	16 May	42	17 May	42	18 May	42	19 May	42	20 May
45	19 May	45	20 May	45	21 May	45	22 May	45	23 May
49	23 May	49	24 May	49	25 May	49	26 May	49	27 May
50	24 May	50	25 May	50	26 May	50	27 May	50	28 May
51	25 May	51	26 May	51	27 May	51	28 May	51	29 May
55	29 May	55	30 May	55	31 May	55	1 June	55	2 June
56	30 May	56	31 May	56	1 June	56	2 June	56	3 June
60	3 June	60	4 June	60	5 June	60	6 June	60	7 June
61	4 June	61	5 June	61	6 June	61	7 June	61	8 June
63	6 June	63	7 June	63	8 June	63	9 June	63	10 June
65	8 June	65	9 June	65	10 June	65	11 June	65	12 June
70	13 June	70	14 June	70	15 June	70	16 June	70	17 June
71	14 June	71	15 June	71	16 June	71	17 June	71	18 June
75	18 June	75	19 June	75	20 June	75	21 June	75	22 June
77	20 June	77	21 June	77	22 June	77	23 June	77	24 June
80	23 June	80	24 June	80	25 June	80	26 June	80	27 June
85	28 June	85	29 June	85	30 June	85	1 July	85	2 July
90	3 July	90	4 July	90	5 July	90	6 July	90	7 July
95	8 July	95	9 July	95	10 July	95	11 July	95	12 July
100	13 July	100	14 July	100	15 July	100	16 July	100	17 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	4 May	1	5 May	1	6 May	1	7 May	1	8 May
2	4 June	2	5 June	2	6 June	2	7 June	2	8 June
3	4 July	3	5 July	3	6 July	3	7 July	3	8 July
4	4 Aug.	4	5 Aug.	4	6 Aug.	4	7 Aug.	4	8 Aug.
5	4 Sept.	5	5 Sept.	5	6 Sept.	5	7 Sept.	5	8 Sept.
6	4 Oct.	6	5 Oct.	6	6 Oct.	6	7 Oct.	6	8 Oct.
7	4 Nov.	7	5 Nov.	7	6 Nov.	7	7 Nov.	7	8 Nov.
8	4 Dec.	8	5 Dec.	8	6 Dec.	8	7 Dec.	8	8 Dec.
9	4 Jan.	9	5 Jan.	9	6 Jan.	9	7 Jan.	9	8 Jan.
10	4 Feb.	10	5 Feb.	10	6 Feb.	10	7 Feb.	10	8 Feb.
11	4 Mar.	11	5 Mar.	11	6 Mar.	11	7 Mar.	11	8 Mar.
12	4 April	12	5 April	12	6 April	12	7 April	12	8 April

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6 April		7 April		8 April		9 April		10 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	10 April	1	11 April	1	12 April	1	13 April	1	14 April
2	11 April	2	12 April	2	13 April	2	14 April	2	15 April
3	12 April	3	13 April	3	14 April	3	15 April	3	16 April
4	13 April	4	14 April	4	15 April	4	16 April	4	17 April
5	14 April	5	15 April	5	16 April	5	17 April	5	18 April
6	15 April	6	16 April	6	17 April	6	18 April	6	19 April
7	16 April	7	17 April	7	18 April	7	19 April	7	20 April
8	17 April	8	18 April	8	19 April	8	20 April	8	21 April
9	18 April	9	19 April	9	20 April	9	21 April	9	22 April
10	19 April	10	20 April	10	21 April	10	22 April	10	23 April
14	23 April	14	24 April	14	25 April	14	26 April	14	27 April
15	24 April	15	25 April	15	26 April	15	27 April	15	28 April
20	29 April	20	30 April	20	1 May	20	2 May	20	3 May
21	30 April	21	1 May	21	2 May	21	3 May	21	4 May
25	4 May	25	5 May	25	6 May	25	7 May	25	8 May
28	7 May	28	8 May	28	9 May	28	10 May	28	11 May
30	9 May	30	10 May	30	11 May	30	12 May	30	13 May
31	10 May	31	11 May	31	12 May	31	13 May	31	14 May
35	14 May	35	15 May	35	16 May	35	17 May	35	18 May
40	19 May	40	20 May	40	21 May	40	22 May	40	23 May
41	20 May	41	21 May	41	22 May	41	23 May	41	24 May
42	21 May	42	22 May	42	23 May	42	24 May	42	25 May
45	24 May	45	25 May	45	26 May	45	27 May	45	28 May
49	28 May	49	29 May	49	30 May	49	31 May	49	1 June
50	29 May	50	30 May	50	31 May	50	1 June	50	2 June
51	30 May	51	31 May	51	1 June	51	2 June	51	3 June
55	3 June	55	4 June	55	5 June	55	6 June	55	7 June
56	4 June	56	5 June	56	6 June	56	7 June	56	8 June
60	8 June	60	9 June	60	10 June	60	11 June	60	12 June
61	9 June	61	10 June	61	11 June	61	12 June	61	13 June
63	11 June	63	12 June	63	13 June	63	14 June	63	15 June
65	13 June	65	14 June	65	15 June	65	16 June	65	17 June
70	18 June	70	19 June	70	20 June	70	21 June	70	22 June
71	19 June	71	20 June	71	21 June	71	22 June	71	23 June
75	23 June	75	24 June	75	25 June	75	26 June	75	27 June
77	25 June	77	26 June	77	27 June	77	28 June	77	29 June
80	28 June	80	29 June	80	30 June	80	1 July	80	2 July
85	3 July	85	4 July	85	5 July	85	6 July	85	7 July
90	8 July	90	9 July	90	10 July	90	11 July	90	12 July
95	13 July	95	14 July	95	15 July	95	16 July	95	17 July
100	18 July	100	19 July	100	20 July	100	21 July	100	22 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	9 May	1	10 May	1	11 May	1	12 May	1	13 May
2	9 June	2	10 June	2	11 June	2	12 June	2	13 June
3	9 July	3	10 July	3	11 July	3	12 July	3	13 July
4	9 Aug.	4	10 Aug.	4	11 Aug.	4	12 Aug.	4	13 Aug.
5	9 Sept.	5	10 Sept.	5	11 Sept.	5	12 Sept.	5	13 Sept.
6	9 Oct.	6	10 Oct.	6	11 Oct.	6	12 Oct.	6	13 Oct.
7	9 Nov.	7	10 Nov.	7	11 Nov.	7	12 Nov.	7	13 Nov.
8	9 Dec.	8	10 Dec.	8	11 Dec.	8	12 Dec.	8	13 Dec.
9	9 Jan.	9	10 Jan.	9	11 Jan.	9	12 Jan.	9	13 Jan.
10	9 Feb.	10	10 Feb.	10	11 Feb.	10	12 Feb.	10	13 Feb.
11	9 Mar.	11	10 Mar.	11	11 Mar.	11	12 Mar.	11	13 Mar.
12	9 April	12	10 April	12	11 April	12	12 April	12	13 April

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11 April		12 April		13 April		14 April		15 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	15 April	1	16 April	1	17 April	1	18 April	1	19 April
2	16 April	2	17 April	2	18 April	2	19 April	2	20 April
3	17 April	3	18 April	3	19 April	3	20 April	3	21 April
4	18 April	4	19 April	4	20 April	4	21 April	4	22 April
5	19 April	5	20 April	5	21 April	5	22 April	5	23 April
6	20 April	6	21 April	6	22 April	6	23 April	6	24 April
7	21 April	7	22 April	7	23 April	7	24 April	7	25 April
8	22 April	8	23 April	8	24 April	8	25 April	8	26 April
9	23 April	9	24 April	9	25 April	9	26 April	9	27 April
10	24 April	10	25 April	10	26 April	10	27 April	10	28 April
14	28 April	14	29 April	14	30 April	14	1 May	14	2 May
15	29 April	15	30 April	15	1 May	15	2 May	15	3 May
20	4 May	20	5 May	20	6 May	20	7 May	20	8 May
21	5 May	21	6 May	21	7 May	21	8 May	21	9 May
25	9 May	25	10 May	25	11 May	25	12 May	25	13 May
28	12 May	28	13 May	28	14 May	28	15 May	28	16 May
30	14 May	30	15 May	30	16 May	30	17 May	30	18 May
31	15 May	31	16 May	31	17 May	31	18 May	31	19 May
35	19 May	35	20 May	35	21 May	35	22 May	35	23 May
40	24 May	40	25 May	40	26 May	40	27 May	40	28 May
41	25 May	41	26 May	41	27 May	41	28 May	41	29 May
42	26 May	42	27 May	42	28 May	42	29 May	42	30 May
45	29 May	45	30 May	45	31 May	45	1 June	45	2 June
49	2 June	49	3 June	49	4 June	49	5 June	49	6 June
50	3 June	50	4 June	50	5 June	50	6 June	50	7 June
51	4 June	51	5 June	51	6 June	51	7 June	51	8 June
55	8 June	55	9 June	55	10 June	55	11 June	55	12 June
56	9 June	56	10 June	56	11 June	56	12 June	56	13 June
60	13 June	60	14 June	60	15 June	60	16 June	60	17 June
61	14 June	61	15 June	61	16 June	61	17 June	61	18 June
63	16 June	63	17 June	63	18 June	63	19 June	63	20 June
65	18 June	65	19 June	65	20 June	65	21 June	65	22 June
70	23 June	70	24 June	70	25 June	70	26 June	70	27 June
71	24 June	71	25 June	71	26 June	71	27 June	71	28 June
75	28 June	75	29 June	75	30 June	75	1 July	75	2 July
77	30 June	77	1 July	77	2 July	77	3 July	77	4 July
80	3 July	80	4 July	80	5 July	80	6 July	80	7 July
85	8 July	85	9 July	85	10 July	85	11 July	85	12 July
90	13 July	90	14 July	90	15 July	90	16 July	90	17 July
95	18 July	95	19 July	95	20 July	95	21 July	95	22 July
100	23 July	100	24 July	100	25 July	100	26 July	100	27 July
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	14 May	1	15 May	1	16 May	1	17 May	1	18 May
2	14 June	2	15 June	2	16 June	2	17 June	2	18 June
3	14 July	3	15 July	3	16 July	3	17 July	3	18 July
4	14 Aug.	4	15 Aug.	4	16 Aug.	4	17 Aug.	4	18 Aug.
5	14 Sept.	5	15 Sept.	5	16 Sept.	5	17 Sept.	5	18 Sept.
6	14 Oct.	6	15 Oct.	6	16 Oct.	6	17 Oct.	6	18 Oct.
7	14 Nov.	7	15 Nov.	7	16 Nov.	7	17 Nov.	7	18 Nov.
8	14 Dec.	8	15 Dec.	8	16 Dec.	8	17 Dec.	8	18 Dec.
9	14 Jan.	9	15 Jan.	9	16 Jan.	9	17 Jan.	9	18 Jan.
10	14 Feb.	10	15 Feb.	10	16 Feb.	10	17 Feb.	10	18 Feb.
11	14 Mar.	11	15 Mar.	11	16 Mar.	11	17 Mar.	11	18 Mar.
12	14 April	12	15 April	12	16 April	12	17 April	12	18 April

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16 April		17 April		18 April		19 April		20 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	20 April	1	21 April	1	22 April	1	23 April	1	24 April
2	21 April	2	22 April	2	23 April	2	24 April	2	25 April
3	22 April	3	23 April	3	24 April	3	25 April	3	26 April
4	23 April	4	24 April	4	25 April	4	26 April	4	27 April
5	24 April	5	25 April	5	26 April	5	27 April	5	28 April
6	25 April	6	26 April	6	27 April	6	28 April	6	29 April
7	26 April	7	27 April	7	28 April	7	29 April	7	30 April
8	27 April	8	28 April	8	29 April	8	30 April	8	1 May
9	28 April	9	29 April	9	30 April	9	1 May	9	2 May
10	29 April	10	30 April	10	1 May	10	2 May	10	3 May
14	3 May	14	4 May	14	5 May	14	6 May	14	7 May
15	4 May	15	5 May	15	6 May	15	7 May	15	8 May
20	9 May	20	10 May	20	11 May	20	12 May	20	13 May
21	10 May	21	11 May	21	12 May	21	13 May	21	14 May
25	14 May	25	15 May	25	16 May	25	17 May	25	18 May
28	17 May	28	18 May	28	19 May	28	20 May	28	21 May
30	19 May	30	20 May	30	21 May	30	22 May	30	23 May
31	20 May	31	21 May	31	22 May	31	23 May	31	24 May
35	24 May	35	25 May	35	26 May	35	27 May	35	28 May
40	29 May	40	30 May	40	31 May	40	1 June	40	2 June
41	30 May	41	31 May	41	1 June	41	2 June	41	3 June
42	31 May	42	1 June	42	2 June	42	3 June	42	4 June
45	3 June	45	4 June	45	5 June	45	6 June	45	7 June
49	7 June	49	8 June	49	9 June	49	10 June	49	11 June
50	8 June	50	9 June	50	10 June	50	11 June	50	12 June
51	9 June	51	10 June	51	11 June	51	12 June	51	13 June
55	13 June	55	14 June	55	15 June	55	16 June	55	17 June
56	14 June	56	15 June	56	16 June	56	17 June	56	18 June
60	18 June	60	19 June	60	20 June	60	21 June	60	22 June
61	19 June	61	20 June	61	21 June	61	22 June	61	23 June
63	21 June	63	22 June	63	23 June	63	24 June	63	25 June
65	23 June	65	24 June	65	25 June	65	26 June	65	27 June
70	28 June	70	29 June	70	30 June	70	1 July	70	2 July
71	29 June	71	30 June	71	1 July	71	2 July	71	3 July
75	3 July	75	4 July	75	5 July	75	6 July	75	7 July
77	5 July	77	6 July	77	7 July	77	8 July	77	9 July
80	8 July	80	9 July	80	10 July	80	11 July	80	12 July
85	13 July	85	14 July	85	15 July	85	16 July	85	17 July
90	18 July	90	19 July	90	20 July	90	21 July	90	22 July
95	23 July	95	24 July	95	25 July	95	26 July	95	27 July
100	28 July	100	29 July	100	30 July	100	31 July	100	1 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	19 May	1	20 May	1	21 May	1	22 May	1	23 May
2	19 June	2	20 June	2	21 June	2	22 June	2	23 June
3	19 July	3	20 July	3	21 July	3	22 July	3	23 July
4	19 Aug.	4	20 Aug.	4	21 Aug.	4	22 Aug.	4	23 Aug.
5	19 Sept.	5	20 Sept.	5	21 Sept.	5	22 Sept.	5	23 Sept.
6	19 Oct.	6	20 Oct.	6	21 Oct.	6	22 Oct.	6	23 Oct.
7	19 Nov.	7	20 Nov.	7	21 Nov.	7	22 Nov.	7	23 Nov.
8	19 Dec.	8	20 Dec.	8	21 Dec.	8	22 Dec.	8	23 Dec.
9	19 Jan.	9	20 Jan.	9	21 Jan.	9	22 Jan.	9	23 Jan.
10	19 Feb.	10	20 Feb.	10	21 Feb.	10	22 Feb.	10	23 Feb.
11	19 Mar.	11	20 Mar.	11	21 Mar.	11	22 Mar.	11	23 Mar.
12	19 April	12	20 April	12	21 April	12	22 April	12	23 April

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21 April		22 April		23 April		24 April		25 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	25 April	1	26 April	1	27 April	1	28 April	1	29 April
2	26 April	2	27 April	2	28 April	2	29 April	2	30 April
3	27 April	3	28 April	3	29 April	3	30 April	3	1 May
4	28 April	4	29 April	4	30 April	4	1 May	4	2 May
5	29 April	5	30 April	5	1 May	5	2 May	5	3 May
6	30 April	6	1 May	6	2 May	6	3 May	6	4 May
7	1 May	7	2 May	7	3 May	7	4 May	7	5 May
8	2 May	8	3 May	8	4 May	8	5 May	8	6 May
9	3 May	9	4 May	9	5 May	9	6 May	9	7 May
10	4 May	10	5 May	10	6 May	10	7 May	10	8 May
14	8 May	14	9 May	14	10 May	14	11 May	14	12 May
15	9 May	15	10 May	15	11 May	15	12 May	15	13 May
20	14 May	20	15 May	20	16 May	20	17 May	20	18 May
21	15 May	21	16 May	21	17 May	21	18 May	21	19 May
25	19 May	25	20 May	25	21 May	25	22 May	25	23 May
28	22 May	28	23 May	28	24 May	28	25 May	28	26 May
30	24 May	30	25 May	30	26 May	30	27 May	30	28 May
31	25 May	31	26 May	31	27 May	31	28 May	31	29 May
35	29 May	35	30 May	35	31 May	35	1 June	35	2 June
40	3 June	40	4 June	40	5 June	40	6 June	40	7 June
41	4 June	41	5 June	41	6 June	41	7 June	41	8 June
42	5 June	42	6 June	42	7 June	42	8 June	42	9 June
45	8 June	45	9 June	45	10 June	45	11 June	45	12 June
49	12 June	49	13 June	49	14 June	49	15 June	49	16 June
50	13 June	50	14 June	50	15 June	50	16 June	50	17 June
51	14 June	51	15 June	51	16 June	51	17 June	51	18 June
55	18 June	55	19 June	55	20 June	55	21 June	55	22 June
56	19 June	56	20 June	56	21 June	56	22 June	56	23 June
60	23 June	60	24 June	60	25 June	60	26 June	60	27 June
61	24 June	61	25 June	61	26 June	61	27 June	61	28 June
63	26 June	63	27 June	63	28 June	63	29 June	63	30 June
65	28 June	65	29 June	65	30 June	65	1 July	65	2 July
70	3 July	70	4 July	70	5 July	70	6 July	70	7 July
71	4 July	71	5 July	71	6 July	71	7 July	71	8 July
75	8 July	75	9 July	75	10 July	75	11 July	75	12 July
77	10 July	77	11 July	77	12 July	77	13 July	77	14 July
80	13 July	80	14 July	80	15 July	80	16 July	80	17 July
85	18 July	85	19 July	85	20 July	85	21 July	85	22 July
90	23 July	90	24 July	90	25 July	90	26 July	90	27 July
95	28 July	95	29 July	95	30 July	95	31 July	95	1 Aug.
100	2 Aug.	100	3 Aug.	100	4 Aug.	100	5 Aug.	100	6 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	24 May	1	25 May	1	26 May	1	27 May	1	28 May
2	24 June	2	25 June	2	26 June	2	27 June	2	28 June
3	24 July	3	25 July	3	26 July	3	27 July	3	28 July
4	24 Aug.	4	25 Aug.	4	26 Aug.	4	27 Aug.	4	28 Aug.
5	24 Sept.	5	25 Sept.	5	26 Sept.	5	27 Sept.	5	28 Sept.
6	24 Oct.	6	25 Oct.	6	26 Oct.	6	27 Oct.	6	28 Oct.
7	24 Nov.	7	25 Nov.	7	26 Nov.	7	27 Nov.	7	28 Nov.
8	24 Dec.	8	25 Dec.	8	26 Dec.	8	27 Dec.	8	28 Dec.
9	24 Jan.	9	25 Jan.	9	26 Jan.	9	27 Jan.	9	28 Jan.
10	24 Feb.	10	25 Feb.	10	26 Feb.	10	27 Feb.	10	28 Feb.
11	24 Mar.	11	25 Mar.	11	26 Mar.	11	27 Mar.	11	28 Mar.
12	24 April	12	25 April	12	26 April	12	27 April	12	28 April

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26 April		27 April		28 April		29 April		30 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	30 April	1	1 May	1	2 May	1	3 May	1	4 May
2	1 May	2	2 May	2	3 May	2	4 May	2	5 May
3	2 May	3	3 May	3	4 May	3	5 May	3	6 May
4	3 May	4	4 May	4	5 May	4	6 May	4	7 May
5	4 May	5	5 May	5	6 May	5	7 May	5	8 May
6	5 May	6	6 May	6	7 May	6	8 May	6	9 May
7	6 May	7	7 May	7	8 May	7	9 May	7	10 May
8	7 May	8	8 May	8	9 May	8	10 May	8	11 May
9	8 May	9	9 May	9	10 May	9	11 May	9	12 May
10	9 May	10	10 May	10	11 May	10	12 May	10	13 May
14	13 May	14	14 May	14	15 May	14	16 May	14	17 May
15	14 May	15	15 May	15	16 May	15	17 May	15	18 May
20	19 May	20	20 May	20	21 May	20	22 May	20	23 May
21	20 May	21	21 May	21	22 May	21	23 May	21	24 May
25	24 May	25	25 May	25	26 May	25	27 May	25	28 May
28	27 May	28	28 May	28	29 May	28	30 May	28	31 May
30	29 May	30	30 May	30	31 May	30	1 June	30	2 June
31	30 May	31	31 May	31	1 June	31	2 June	31	3 June
35	3 June	35	4 June	35	5 June	35	6 June	35	7 June
40	8 June	40	9 June	40	10 June	40	11 June	40	12 June
41	9 June	41	10 June	41	11 June	41	12 June	41	13 June
42	10 June	42	11 June	42	12 June	42	13 June	42	14 June
45	13 June	45	14 June	45	15 June	45	16 June	45	17 June
49	17 June	49	18 June	49	19 June	49	20 June	49	21 June
50	18 June	50	19 June	50	20 June	50	21 June	50	22 June
51	19 June	51	20 June	51	21 June	51	22 June	51	23 June
55	23 June	55	24 June	55	25 June	55	26 June	55	27 June
56	24 June	56	25 June	56	26 June	56	27 June	56	28 June
60	28 June	60	29 June	60	30 June	60	1 July	60	2 July
61	29 June	61	30 June	61	1 July	61	2 July	61	3 July
63	1 July	63	2 July	63	3 July	63	4 July	63	5 July
65	3 July	65	4 July	65	5 July	65	6 July	65	7 July
70	8 July	70	9 July	70	10 July	70	11 July	70	12 July
71	9 July	71	10 July	71	11 July	71	12 July	71	13 July
75	13 July	75	14 July	75	15 July	75	16 July	75	17 July
77	15 July	77	16 July	77	17 July	77	18 July	77	19 July
80	18 July	80	19 July	80	20 July	80	21 July	80	22 July
85	23 July	85	24 July	85	25 July	85	26 July	85	27 July
90	28 July	90	29 July	90	30 July	90	31 July	90	1 Aug.
95	2 Aug.	95	3 Aug.	95	4 Aug.	95	5 Aug.	95	6 Aug.
100	7 Aug.	100	8 Aug.	100	9 Aug.	100	10 Aug.	100	11 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	29 May	1	30 May	1	31 May	1	1 June	1	2 June
2	29 June	2	30 June	2	1 July	2	2 July	2	3 July
3	29 July	3	30 July	3	31 July	3	1 Aug	3	2 Aug.
4	29 Aug.	4	30 Aug.	4	31 Aug.	4	1 Sept.	4	2 Sept.
5	29 Sept.	5	30 Sept.	5	1 Oct.	5	2 Oct.	5	3 Oct.
6	29 Oct.	6	30 Oct.	6	31 Oct.	6	1 Nov.	6	2 Nov.
7	29 Nov.	7	30 Nov.	7	1 Dec.	7	2 Dec.	7	3 Dec.
8	29 Dec.	8	30 Dec.	8	31 Dec.	8	1 Jan.	8	2 Jan.
9	29 Jan.	9	30 Jan.	9	31 Jan.	9	1 Feb.	9	2 Feb.
10	1 Mar.	10	2 Mar.	10	3 Mar.	10	3 Mar.	10	3 Mar.
11	29 Mar.	11	30 Mar.	11	31 Mar.	11	1 April	11	2 April
12	29 April	12	30 April	12	1 May	12	2 May	12	3 May

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MAY.

1 May		2 May		3 May		4 May		5 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	5 May	1	6 May	1	7 May	1	8 May	1	9 May
2	6 May	2	7 May	2	8 May	2	9 May	2	10 May
3	7 May	3	8 May	3	9 May	3	10 May	3	11 May
4	8 May	4	9 May	4	10 May	4	11 May	4	12 May
5	9 May	5	10 May	5	11 May	5	12 May	5	13 May
6	10 May	6	11 May	6	12 May	6	13 May	6	14 May
7	11 May	7	12 May	7	13 May	7	14 May	7	15 May
8	12 May	8	13 May	8	14 May	8	15 May	8	16 May
9	13 May	9	14 May	9	15 May	9	16 May	9	17 May
10	14 May	10	15 May	10	16 May	10	17 May	10	18 May
14	18 May	14	19 May	14	20 May	14	21 May	14	22 May
15	19 May	15	20 May	15	21 May	15	22 May	15	23 May
20	24 May	20	25 May	20	26 May	20	27 May	20	28 May
21	25 May	21	26 May	21	27 May	21	28 May	21	29 May
25	29 May	25	30 May	25	31 May	25	1 June	25	2 June
28	1 June	28	2 June	28	3 June	28	4 June	28	5 June
30	3 June	30	4 June	30	5 June	30	6 June	30	7 June
31	4 June	31	5 June	31	6 June	31	7 June	31	8 June
35	8 June	35	9 June	35	10 June	35	11 June	35	12 June
40	13 June	40	14 June	40	15 June	40	16 June	40	17 June
41	14 June	41	15 June	41	16 June	41	17 June	41	18 June
42	15 June	42	16 June	42	17 June	42	18 June	42	19 June
45	18 June	45	19 June	45	20 June	45	21 June	45	22 June
49	22 June	49	23 June	49	24 June	49	25 June	49	26 June
50	23 June	50	24 June	50	25 June	50	26 June	50	27 June
51	24 June	51	25 June	51	26 June	51	27 June	51	28 June
55	28 June	55	29 June	55	30 June	55	1 July	55	2 July
56	29 June	56	30 June	56	1 July	56	2 July	56	3 July
60	3 July	60	4 July	60	5 July	60	6 July	60	7 July
61	4 July	61	5 July	61	6 July	61	7 July	61	8 July
63	6 July	63	7 July	63	8 July	63	9 July	63	10 July
65	8 July	65	9 July	65	10 July	65	11 July	65	12 July
70	13 July	70	14 July	70	15 July	70	16 July	70	17 July
71	14 July	71	15 July	71	16 July	71	17 July	71	18 July
75	18 July	75	19 July	75	20 July	75	21 July	75	22 July
77	20 July	77	21 July	77	22 July	77	23 July	77	24 July
80	23 July	80	24 July	80	25 July	80	26 July	80	27 July
85	28 July	85	29 July	85	30 July	85	31 July	85	1 Aug.
90	2 Aug.	90	3 Aug.	90	4 Aug.	90	5 Aug.	90	6 Aug.
95	7 Aug.	95	8 Aug.	95	9 Aug.	95	10 Aug.	95	11 Aug.
100	12 Aug.	100	13 Aug.	100	14 Aug.	100	15 Aug.	100	16 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	4 June	1	5 June	1	6 June	1	7 June	1	8 June
2	4 July	2	5 July	2	6 July	2	7 July	2	8 July
3	4 Aug.	3	5 Aug.	3	6 Aug.	3	7 Aug.	3	8 Aug.
4	4 Sept.	4	5 Sept.	4	6 Sept.	4	7 Sept	4	8 Sept
5	4 Oct.	5	5 Oct	5	6 Oct.	5	7 Oct.	5	8 Oct.
6	4 Nov.	6	5 Nov.	6	6 Nov.	6	7 Nov.	6	8 Nov.
7	4 Dec.	7	5 Dec.	7	6 Dec.	7	7 Dec.	7	8 Dec.
8	4 Jan.	8	5 Jan.	8	6 Jan.	8	7 Jan.	8	8 Jan.
9	4 Feb.	9	5 Feb.	9	6 Feb.	9	7 Feb.	9	8 Feb.
10	4 Mar.	10	5 Mar.	10	6 Mar.	10	7 Mar.	10	8 Mar.
11	4 April	11	5 April	11	6 April	11	7 April	11	8 April
12	4 May	12	5 May	12	6 May	12	7 May	12	8 May

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APRIL.

26 April		27 April		28 April		29 April		30 April	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	30 April	1	1 May	1	2 May	1	3 May	1	4 May
2	1 May	2	2 May	2	3 May	2	4 May	2	5 May
3	2 May	3	3 May	3	4 May	3	5 May	3	6 May
4	3 May	4	4 May	4	5 May	4	6 May	4	7 May
5	4 May	5	5 May	5	6 May	5	7 May	5	8 May
6	5 May	6	6 May	6	7 May	6	8 May	6	9 May
7	6 May	7	7 May	7	8 May	7	9 May	7	10 May
8	7 May	8	8 May	8	9 May	8	10 May	8	11 May
9	8 May	9	9 May	9	10 May	9	11 May	9	12 May
10	9 May	10	10 May	10	11 May	10	12 May	10	13 May
14	13 May	14	14 May	14	15 May	14	16 May	14	17 May
15	14 May	15	15 May	15	16 May	15	17 May	15	18 May
20	19 May	20	20 May	20	21 May	20	22 May	20	23 May
21	20 May	21	21 May	21	22 May	21	23 May	21	24 May
25	24 May	25	25 May	25	26 May	25	27 May	25	28 May
28	27 May	28	28 May	28	29 May	28	30 May	28	31 May
30	29 May	30	30 May	30	31 May	30	1 June	30	2 June
31	30 May	31	31 May	31	1 June	31	2 June	31	3 June
35	3 June	35	4 June	35	5 June	35	6 June	35	7 June
40	8 June	40	9 June	40	10 June	40	11 June	40	12 June
41	9 June	41	10 June	41	11 June	41	12 June	41	13 June
42	10 June	42	11 June	42	12 June	42	13 June	42	14 June
45	13 June	45	14 June	45	15 June	45	16 June	45	17 June
49	17 June	49	18 June	49	19 June	49	20 June	49	21 June
50	18 June	50	19 June	50	20 June	50	21 June	50	22 June
51	19 June	51	20 June	51	21 June	51	22 June	51	23 June
55	23 June	55	24 June	55	25 June	55	26 June	55	27 June
56	24 June	56	25 June	56	26 June	56	27 June	56	28 June
60	28 June	60	29 June	60	30 June	60	1 July	60	2 July
61	29 June	61	30 June	61	1 July	61	2 July	61	3 July
63	1 July	63	2 July	63	3 July	63	4 July	63	5 July
65	3 July	65	4 July	65	5 July	65	6 July	65	7 July
70	8 July	70	9 July	70	10 July	70	11 July	70	12 July
71	9 July	71	10 July	71	11 July	71	12 July	71	13 July
75	13 July	75	14 July	75	15 July	75	16 July	75	17 July
77	15 July	77	16 July	77	17 July	77	18 July	77	19 July
80	18 July	80	19 July	80	20 July	80	21 July	80	22 July
85	23 July	85	24 July	85	25 July	85	26 July	85	27 July
90	28 July	90	29 July	90	30 July	90	31 July	90	1 Aug.
95	2 Aug.	95	3 Aug.	95	4 Aug.	95	5 Aug.	95	6 Aug.
100	7 Aug.	100	8 Aug.	100	9 Aug.	100	10 Aug.	100	11 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	29 May	1	30 May	1	31 May	1	1 June	1	2 June
2	29 June	2	30 June	2	1 July	2	2 July	2	3 July
3	29 July	3	30 July	3	31 July	3	1 Aug	3	2 Aug.
4	29 Aug.	4	30 Aug.	4	31 Aug.	4	1 Sept.	4	2 Sept.
5	29 Sept.	5	30 Sept.	5	1 Oct.	5	2 Oct.	5	3 Oct.
6	29 Oct.	6	30 Oct.	6	31 Oct.	6	1 Nov.	6	2 Nov.
7	29 Nov.	7	30 Nov.	7	1 Dec.	7	2 Dec.	7	3 Dec.
8	29 Dec.	8	30 Dec.	8	31 Dec.	8	1 Jan.	8	2 Jan.
9	29 Jan.	9	30 Jan.	9	31 Jan.	9	1 Feb.	9	2 Feb.
10	1 Mar.	10	2 Mar.	10	3 Mar.	10	3 Mar.	10	3 Mar.
11	29 Mar.	11	30 Mar.	11	31 Mar.	11	1 April	11	2 April
12	29 April	12	30 April	12	1 May	12	2 May	12	3 May

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MAY.

1 May		2 May		3 May		4 May		5 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	5 May	1	6 May	1	7 May	1	8 May	1	9 May
2	6 May	2	7 May	2	8 May	2	9 May	2	10 May
3	7 May	3	8 May	3	9 May	3	10 May	3	11 May
4	8 May	4	9 May	4	10 May	4	11 May	4	12 May
5	9 May	5	10 May	5	11 May	5	12 May	5	13 May
6	10 May	6	11 May	6	12 May	6	13 May	6	14 May
7	11 May	7	12 May	7	13 May	7	14 May	7	15 May
8	12 May	8	13 May	8	14 May	8	15 May	8	16 May
9	13 May	9	14 May	9	15 May	9	16 May	9	17 May
10	14 May	10	15 May	10	16 May	10	17 May	10	18 May
14	18 May	14	19 May	14	20 May	14	21 May	14	22 May
15	19 May	15	20 May	15	21 May	15	22 May	15	23 May
20	24 May	20	25 May	20	26 May	20	27 May	20	28 May
21	25 May	21	26 May	21	27 May	21	28 May	21	29 May
25	29 May	25	30 May	25	31 May	25	1 June	25	2 June
28	1 June	28	2 June	28	3 June	28	4 June	28	5 June
30	3 June	30	4 June	30	5 June	30	6 June	30	7 June
31	4 June	31	5 June	31	6 June	31	7 June	31	8 June
35	8 June	35	9 June	35	10 June	35	11 June	35	12 June
40	13 June	40	14 June	40	15 June	40	16 June	40	17 June
41	14 June	41	15 June	41	16 June	41	17 June	41	18 June
42	15 June	42	16 June	42	17 June	42	18 June	42	19 June
45	18 June	45	19 June	45	20 June	45	21 June	45	22 June
49	22 June	49	23 June	49	24 June	49	25 June	49	26 June
50	23 June	50	24 June	50	25 June	50	26 June	50	27 June
51	24 June	51	25 June	51	26 June	51	27 June	51	28 June
55	28 June	55	29 June	55	30 June	55	1 July	55	2 July
56	29 June	56	30 June	56	1 July	56	2 July	56	3 July
60	3 July	60	4 July	60	5 July	60	6 July	60	7 July
61	4 July	61	5 July	61	6 July	61	7 July	61	8 July
63	6 July	63	7 July	63	8 July	63	9 July	63	10 July
65	8 July	65	9 July	65	10 July	65	11 July	65	12 July
70	13 July	70	14 July	70	15 July	70	16 July	70	17 July
71	14 July	71	15 July	71	16 July	71	17 July	71	18 July
75	18 July	75	19 July	75	20 July	75	21 July	75	22 July
77	20 July	77	21 July	77	22 July	77	23 July	77	24 July
80	23 July	80	24 July	80	25 July	80	26 July	80	27 July
85	28 July	85	29 July	85	30 July	85	31 July	85	1 Aug.
90	2 Aug.	90	3 Aug.	90	4 Aug.	90	5 Aug.	90	6 Aug.
95	7 Aug.	95	8 Aug.	95	9 Aug.	95	10 Aug.	95	11 Aug.
100	12 Aug.	100	13 Aug.	100	14 Aug.	100	15 Aug.	100	16 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	4 June	1	5 June	1	6 June	1	7 June	1	8 June
2	4 July	2	5 July	2	6 July	2	7 July	2	8 July
3	4 Aug.	3	5 Aug.	3	6 Aug.	3	7 Aug.	3	8 Aug.
4	4 Sept.	4	5 Sept.	4	6 Sept.	4	7 Sept.	4	8 Sept
5	4 Oct.	5	5 Oct	5	6 Oct.	5	7 Oct.	5	8 Oct.
6	4 Nov.	6	5 Nov.	6	6 Nov.	6	7 Nov.	6	8 Nov.
7	4 Dec.	7	5 Dec.	7	6 Dec.	7	7 Dec.	7	8 Dec.
8	4 Jan.	8	5 Jan.	8	6 Jan.	8	7 Jan.	8	8 Jan.
9	4 Feb.	9	5 Feb.	9	6 Feb.	9	7 Feb.	9	8 Feb.
10	4 Mar.	10	5 Mar.	10	6 Mar.	10	7 Mar.	10	8 Mar.
11	4 April	11	5 April	11	6 April	11	7 April	11	8 April
12	4 May	12	5 May	12	6 May	12	7 May	12	8 May

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MAY.

6 May		7 May		8 May		9 May		10 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	10 May	1	11 May	1	12 May	1	13 May	1	14 May
2	11 May	2	12 May	2	13 May	2	14 May	2	15 May
3	12 May	3	13 May	3	14 May	3	15 May	3	16 May
4	13 May	4	14 May	4	15 May	4	16 May	4	17 May
5	14 May	5	15 May	5	16 May	5	17 May	5	18 May
6	15 May	6	16 May	6	17 May	6	18 May	6	19 May
7	16 May	7	17 May	7	18 May	7	19 May	7	20 May
8	17 May	8	18 May	8	19 May	8	20 May	8	21 May
9	18 May	9	19 May	9	20 May	9	21 May	9	22 May
10	19 May	10	20 May	10	21 May	10	22 May	10	23 May
14	23 May	14	24 May	14	25 May	14	26 May	14	27 May
15	24 May	15	25 May	15	26 May	15	27 May	15	28 May
20	29 May	20	30 May	20	31 May	20	1 June	20	2 June
21	30 May	21	31 May	21	1 June	21	2 June	21	3 June
25	3 June	25	4 June	25	5 June	25	6 June	25	7 June
28	6 June	28	7 June	28	8 June	28	9 June	28	10 June
30	8 June	30	9 June	30	10 June	30	11 June	30	12 June
31	9 June	31	10 June	31	11 June	31	12 June	31	13 June
35	13 June	35	14 June	35	15 June	35	16 June	35	17 June
40	18 June	40	19 June	40	20 June	40	21 June	40	22 June
41	19 June	41	20 June	41	21 June	41	22 June	41	23 June
42	20 June	42	21 June	42	22 June	42	23 June	42	24 June
45	23 June	45	24 June	45	25 June	45	26 June	45	27 June
49	27 June	49	28 June	49	29 June	49	30 June	49	1 July
50	28 June	50	29 June	50	30 June	50	1 July	50	2 July
51	29 June	51	30 June	51	1 July	51	2 July	51	3 July
55	3 July	55	4 July	55	5 July	55	6 July	55	7 July
56	4 July	56	5 July	56	6 July	56	7 July	56	8 July
60	8 July	60	9 July	60	10 July	60	11 July	60	12 July
61	9 July	61	10 July	61	11 July	61	12 July	61	13 July
63	11 July	63	12 July	63	13 July	63	14 July	63	15 July
65	13 July	65	14 July	65	15 July	65	16 July	65	17 July
70	18 July	70	19 July	70	20 July	70	21 July	70	22 July
71	19 July	71	20 July	71	21 July	71	22 July	71	23 July
75	23 July	75	24 July	75	25 July	75	26 July	75	27 July
77	25 July	77	26 July	77	27 July	77	28 July	77	29 July
80	28 July	80	29 July	80	30 July	80	31 July	80	1 Aug.
85	2 Aug.	85	3 Aug.	85	4 Aug.	85	5 Aug.	85	6 Aug.
90	7 Aug.	90	8 Aug.	90	9 Aug.	90	10 Aug.	90	11 Aug.
95	12 Aug.	95	13 Aug.	95	14 Aug.	95	15 Aug.	95	16 Aug.
100	17 Aug.	100	18 Aug.	100	19 Aug.	100	20 Aug.	100	21 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	9 June	1	10 June	1	11 June	1	12 June	1	13 June
2	9 July	2	10 July	2	11 July	2	12 July	2	13 July
3	9 Aug.	3	10 Aug.	3	11 Aug.	3	12 Aug.	3	13 Aug.
4	9 Sept.	4	10 Sept.	4	11 Sept.	4	12 Sept.	4	13 Sept.
5	9 Oct.	5	10 Oct.	5	11 Oct.	5	12 Oct.	5	13 Oct.
6	9 Nov.	6	10 Nov.	6	11 Nov.	6	12 Nov.	6	13 Nov.
7	9 Dec.	7	10 Dec.	7	11 Dec.	7	12 Dec.	7	13 Dec.
8	9 Jan.	8	10 Jan.	8	11 Jan.	8	12 Jan.	8	13 Jan.
9	9 Feb.	9	10 Feb.	9	11 Feb.	9	12 Feb.	9	13 Feb.
10	9 Mar.	10	10 Mar.	10	11 Mar.	10	12 Mar.	10	13 Mar.
11	9 April	11	10 April	11	11 April	11	12 April	11	13 April
12	9 May	12	10 May	12	11 May	12	12 May	12	13 May

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MAY.

11 May		12 May		13 May		14 May		15 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	15 May	1	16 May	1	17 May	1	18 May	1	19 May
2	16 May	2	17 May	2	18 May	2	19 May	2	20 May
3	17 May	3	18 May	3	19 May	3	20 May	3	21 May
4	18 May	4	19 May	4	20 May	4	21 May	4	22 May
5	19 May	5	20 May	5	21 May	5	22 May	5	23 May
6	20 May	6	21 May	6	22 May	6	23 May	6	24 May
7	21 May	7	22 May	7	23 May	7	24 May	7	25 May
8	22 May	8	23 May	8	24 May	8	25 May	8	26 May
9	23 May	9	24 May	9	25 May	9	26 May	9	27 May
10	24 May	10	25 May	10	26 May	10	27 May	10	28 May
14	28 May	14	29 May	14	30 May	14	31 May	14	1 June
15	29 May	15	30 May	15	31 May	15	1 June	15	2 June
20	3 June	20	4 June	20	5 June	20	6 June	20	7 June
21	4 June	21	5 June	21	6 June	21	7 June	21	8 June
25	8 June	25	9 June	25	10 June	25	11 June	25	12 June
28	11 June	28	12 June	28	13 June	28	14 June	28	15 June
30	13 June	30	14 June	30	15 June	30	16 June	30	17 June
31	14 June	31	15 June	31	16 June	31	17 June	31	18 June
35	18 June	35	19 June	35	20 June	35	21 June	35	22 June
40	23 June	40	24 June	40	25 June	40	26 June	40	27 June
41	24 June	41	25 June	41	26 June	41	27 June	41	28 June
42	25 June	42	26 June	42	27 June	42	28 June	42	29 June
45	28 June	45	29 June	45	30 June	45	1 July	45	2 July
49	2 July	49	3 July	49	4 July	49	5 July	49	6 July
50	3 July	50	4 July	50	5 July	50	6 July	50	7 July
51	4 July	51	5 July	51	6 July	51	7 July	51	8 July
55	8 July	55	9 July	55	10 July	55	11 July	55	12 July
56	9 July	56	10 July	56	11 July	56	12 July	56	13 July
60	13 July	60	14 July	60	15 July	60	16 July	60	17 July
61	14 July	61	15 July	61	16 July	61	17 July	61	18 July
63	16 July	63	17 July	63	18 July	63	19 July	63	20 July
65	18 July	65	19 July	65	20 July	65	21 July	65	22 July
70	23 July	70	24 July	70	25 July	70	26 July	70	27 July
71	24 July	71	25 July	71	26 July	71	27 July	71	28 July
75	28 July	75	29 July	75	30 July	75	31 July	75	1 Aug.
77	30 July	77	31 July	77	1 Aug.	77	2 Aug.	77	3 Aug.
80	2 Aug.	80	3 Aug.	80	4 Aug.	80	5 Aug.	80	6 Aug.
85	7 Aug.	85	8 Aug.	85	9 Aug.	85	10 Aug.	85	11 Aug.
90	12 Aug.	90	13 Aug.	90	14 Aug.	90	15 Aug.	90	16 Aug.
95	17 Aug.	95	18 Aug.	95	19 Aug.	95	20 Aug.	95	21 Aug.
100	22 Aug.	100	23 Aug.	100	24 Aug.	100	25 Aug.	100	26 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	14 June	1	15 June	1	16 June	1	17 June	1	18 June
2	14 July	2	15 July	2	16 July	2	17 July	2	18 July
3	14 Aug.	3	15 Aug.	3	16 Aug.	3	17 Aug.	3	18 Aug.
4	14 Sept.	4	15 Sept.	4	16 Sept.	4	17 Sept.	4	18 Sept.
5	14 Oct.	5	15 Oct.	5	16 Oct.	5	17 Oct.	5	18 Oct.
6	14 Nov.	6	15 Nov.	6	16 Nov.	6	17 Nov.	6	18 Nov.
7	14 Dec.	7	15 Dec.	7	16 Dec.	7	17 Dec.	7	18 Dec.
8	14 Jan.	8	15 Jan.	8	16 Jan.	8	17 Jan.	8	18 Jan.
9	14 Feb.	9	15 Feb.	9	16 Feb.	9	17 Feb.	9	18 Feb.
10	14 Mar.	10	15 Mar.	10	16 Mar.	10	17 Mar.	10	18 Mar.
11	14 April	11	15 April	11	16 April	11	17 April	11	18 April
12	14 May	12	15 May	12	16 May	12	17 May	12	18 May

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16 May		17 May		18 May		19 May		20 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	20 May	1	21 May	1	22 May	1	23 May	1	24 May
2	21 May	2	22 May	2	23 May	2	24 May	2	25 May
3	22 May	3	23 May	3	24 May	3	25 May	3	26 May
4	23 May	4	24 May	4	25 May	4	26 May	4	27 May
5	24 May	5	25 May	5	26 May	5	27 May	5	28 May
6	25 May	6	26 May	6	27 May	6	28 May	6	29 May
7	26 May	7	27 May	7	28 May	7	29 May	7	30 May
8	27 May	8	28 May	8	29 May	8	30 May	8	31 May
9	28 May	9	29 May	9	30 May	9	31 May	9	1 June
10	29 May	10	30 May	10	31 May	10	1 June	10	2 June
14	2 June	14	3 June	14	4 June	14	5 June	14	6 June
15	3 June	15	4 June	15	5 June	15	6 June	15	7 June
20	8 June	20	9 June	20	10 June	20	11 June	20	12 June
21	9 June	21	10 June	21	11 June	21	12 June	21	13 June
25	13 June	25	14 June	25	15 June	25	16 June	25	17 June
28	16 June	28	17 June	28	18 June	28	19 June	28	20 June
30	18 June	30	19 June	30	20 June	30	21 June	30	22 June
31	19 June	31	20 June	31	21 June	31	22 June	31	23 June
35	23 June	35	24 June	35	25 June	35	26 June	35	27 June
40	28 June	40	29 June	40	30 June	40	1 July	40	2 July
41	29 June	41	30 June	41	1 July	41	2 July	41	3 July
42	30 June	42	1 July	42	2 July	42	3 July	42	4 July
45	3 July	45	4 July	45	5 July	45	6 July	45	7 July
49	7 July	49	8 July	49	9 July	49	10 July	49	11 July
50	8 July	50	9 July	50	10 July	50	11 July	50	12 July
51	9 July	51	10 July	51	11 July	51	12 July	51	13 July
55	13 July	55	14 July	55	15 July	55	16 July	55	17 July
56	14 July	56	15 July	56	16 July	56	17 July	56	18 July
60	18 July	60	19 July	60	20 July	60	21 July	60	22 July
61	19 July	61	20 July	61	21 July	61	22 July	61	23 July
63	21 July	63	22 July	63	23 July	63	24 July	63	25 July
65	23 July	65	24 July	65	25 July	65	26 July	65	27 July
70	28 July	70	29 July	70	30 July	70	31 July	70	1 Aug.
71	29 July	71	30 July	71	31 July	71	1 Aug.	71	2 Aug.
75	2 Aug.	75	3 Aug.	75	4 Aug.	75	5 Aug.	75	6 Aug.
77	4 Aug.	77	5 Aug.	77	6 Aug.	77	7 Aug.	77	8 Aug.
80	7 Aug.	80	8 Aug.	80	9 Aug.	80	10 Aug.	80	11 Aug.
85	12 Aug.	85	13 Aug.	85	14 Aug.	85	15 Aug.	85	16 Aug.
90	17 Aug.	90	18 Aug.	90	19 Aug	90	20 Aug.	90	21 Aug.
95	22 Aug.	95	23 Aug.	95	24 Aug.	95	25 Aug.	95	26 Aug.
100	27 Aug.	100	28 Aug.	100	29 Aug.	100	30 Aug.	100	31 Aug.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	19 June	1	20 June	1	21 June	1	22 June	1	23 June
2	19 July	2	20 July	2	21 July	2	22 July	2	23 July
3	19 Aug.	3	20 Aug.	3	21 Aug.	3	22 Aug.	3	23 Aug.
4	19 Sept.	4	20 Sept.	4	21 Sept.	4	22 Sept.	4	23 Sept.
5	19 Oct.	5	20 Oct.	5	21 Oct.	5	22 Oct.	5	23 Oct.
6	19 Nov.	6	20 Nov.	6	21 Nov.	6	22 Nov.	6	23 Nov.
7	19 Dec.	7	20 Dec.	7	21 Dec.	7	22 Dec.	7	23 Dec.
8	19 Jan.	8	20 Jan.	8	21 Jan.	8	22 Jan.	8	23 Jan.
9	19 Feb.	9	20 Feb.	9	21 Feb.	9	22 Feb.	9	23 Feb.
10	19 Mar.	10	20 Mar.	10	21 Mar.	10	22 Mar.	10	23 Mar.
11	19 April	11	20 April	11	21 April	11	22 April	11	23 April
12	19 May	12	20 May	12	21 May	12	22 May	12	23 May

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MAY.

21 May		22 May		23 May		24 May		25 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	25 May	1	26 May	1	27 May	1	28 May	1	29 May
2	26 May	2	27 May	2	28 May	2	29 May	2	30 May
3	27 May	3	28 May	3	29 May	3	30 May	3	31 May
4	28 May	4	29 May	4	30 May	4	31 May	4	1 June
5	29 May	5	30 May	5	31 May	5	1 June	5	2 June
6	30 May	6	31 May	6	1 June	6	2 June	6	3 June
7	31 May	7	1 June	7	2 June	7	3 June	7	4 June
8	1 June	8	2 June	8	3 June	8	4 June	8	5 June
9	2 June	9	3 June	9	4 June	9	5 June	9	6 June
10	3 June	10	4 June	10	5 June	10	6 June	10	7 June
14	7 June	14	8 June	14	9 June	14	10 June	14	11 June
15	8 June	15	9 June	15	10 June	15	11 June	15	12 June
20	13 June	20	14 June	20	15 June	20	16 June	20	17 June
21	14 June	21	15 June	21	16 June	21	17 June	21	18 June
25	18 June	25	19 June	25	20 June	25	21 June	25	22 June
28	21 June	28	22 June	28	23 June	28	24 June	28	25 June
30	23 June	30	24 June	30	25 June	30	26 June	30	27 June
31	24 June	31	25 June	31	26 June	31	27 June	31	28 June
35	28 June	35	29 June	35	30 June	35	1 July	35	2 July
40	3 July	40	4 July	40	5 July	40	6 July	40	7 July
41	4 July	41	5 July	41	6 July	41	7 July	41	8 July
42	5 July	42	6 July	42	7 July	42	8 July	42	9 July
45	8 July	45	9 July	45	10 July	45	11 July	45	12 July
49	12 July	49	13 July	49	14 July	49	15 July	49	16 July
50	13 July	50	14 July	50	15 July	50	16 July	50	17 July
51	14 July	51	15 July	51	16 July	51	17 July	51	18 July
55	18 July	55	19 July	55	20 July	55	21 July	55	22 July
56	19 July	56	20 July	56	21 July	56	22 July	56	23 July
60	23 July	60	24 July	60	25 July	60	26 July	60	27 July
61	24 July	61	25 July	61	26 July	61	27 July	61	28 July
63	26 July	63	27 July	63	28 July	63	29 July	63	30 July
65	28 July	65	29 July	65	30 July	65	31 July	65	1 Aug.
70	2 Aug.	70	3 Aug.	70	4 Aug.	70	5 Aug.	70	6 Aug.
71	3 Aug.	71	4 Aug.	71	5 Aug.	71	6 Aug.	71	7 Aug.
75	7 Aug.	75	8 Aug.	75	9 Aug.	75	10 Aug.	75	11 Aug.
77	9 Aug.	77	10 Aug.	77	11 Aug.	77	12 Aug.	77	13 Aug.
80	12 Aug.	80	13 Aug.	80	14 Aug.	80	15 Aug.	80	16 Aug.
85	17 Aug.	85	18 Aug.	85	19 Aug.	85	20 Aug.	85	21 Aug.
90	22 Aug.	90	23 Aug.	90	24 Aug.	90	25 Aug.	90	26 Aug.
95	27 Aug.	95	28 Aug.	95	29 Aug.	95	30 Aug.	95	31 Aug.
100	1 Sept.	100	2 Sept.	100	3 Sept.	100	4 Sept.	100	5 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	24 June	1	25 June	1	26 June	1	27 June	1	28 June
2	24 July	2	25 July	2	26 July	2	27 July	2	28 July
3	24 Aug.	3	25 Aug.	3	26 Aug.	3	27 Aug.	3	28 Aug.
4	24 Sept.	4	25 Sept.	4	26 Sept.	4	27 Sept.	4	28 Sept.
5	24 Oct.	5	25 Oct.	5	26 Oct.	5	27 Oct.	5	28 Oct.
6	24 Nov.	6	25 Nov.	6	26 Nov.	6	27 Nov.	6	28 Nov.
7	24 Dec.	7	25 Dec.	7	26 Dec.	7	27 Dec.	7	28 Dec.
8	24 Jan.	8	25 Jan.	8	26 Jan.	8	27 Jan.	8	28 Jan.
9	24 Feb.	9	25 Feb.	9	26 Feb.	9	27 Feb.	9	28 Feb.
10	24 Mar.	10	25 Mar.	10	26 Mar.	10	27 Mar.	10	28 Mar.
11	24 April	11	25 April	11	26 April	11	27 April	11	28 April
12	24 May	12	25 May	12	26 May	12	27 May	12	28 May

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MAY.

26 May		27 May		28 May		29 May		30 May	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	30 May	1	31 May	1	1 June	1	2 June	1	3 June
2	31 May	2	1 June	2	2 June	2	3 June	2	4 June
3	1 June	3	2 June	3	3 June	3	4 June	3	5 June
4	2 June	4	3 June	4	4 June	4	5 June	4	6 June
5	3 June	5	4 June	5	5 June	5	6 June	5	7 June
6	4 June	6	5 June	6	6 June	6	7 June	6	8 June
7	5 June	7	6 June	7	7 June	7	8 June	7	9 June
8	6 June	8	7 June	8	8 June	8	9 June	8	10 June
9	7 June	9	8 June	9	9 June	9	10 June	9	11 June
10	8 June	10	9 June	10	10 June	10	11 June	10	12 June
14	12 June	14	13 June	14	14 June	14	15 June	14	16 June
15	13 June	15	14 June	15	15 June	15	16 June	15	17 June
20	18 June	20	19 June	20	20 June	20	21 June	20	22 June
21	19 June	21	20 June	21	21 June	21	22 June	21	23 June
25	23 June	25	24 June	25	25 June	25	26 June	25	27 June
28	26 June	28	27 June	28	28 June	28	29 June	28	30 June
30	28 June	30	29 June	30	30 June	30	1 July	30	2 July
31	29 June	31	30 June	31	1 July	31	2 July	31	3 July
35	3 July	35	4 July	35	5 July	35	6 July	35	7 July
40	8 July	40	9 July	40	10 July	40	11 July	40	12 July
41	9 July	41	10 July	41	11 July	41	12 July	41	13 July
42	10 July	42	11 July	42	12 July	42	13 July	42	14 July
45	13 July	45	14 July	45	15 July	45	16 July	45	17 July
49	17 July	49	18 July	49	19 July	49	20 July	49	21 July
50	18 July	50	19 July	50	20 July	50	21 July	50	22 July
51	19 July	51	20 July	51	21 July	51	22 July	51	23 July
55	23 July	55	24 July	55	25 July	55	26 July	55	27 July
56	24 July	56	25 July	56	26 July	56	27 July	56	28 July
60	28 July	60	29 July	60	30 July	60	31 July	60	1 Aug.
61	29 July	61	30 July	61	31 July	61	1 Aug.	61	2 Aug.
63	31 July	63	1 Aug.	63	2 Aug.	63	3 Aug.	63	4 Aug.
65	2 Aug.	65	3 Aug.	65	4 Aug.	65	5 Aug.	65	6 Aug.
70	7 Aug.	70	8 Aug.	70	9 Aug.	70	10 Aug.	70	11 Aug.
71	8 Aug.	71	9 Aug.	71	10 Aug.	71	11 Aug.	71	12 Aug.
75	12 Aug.	75	13 Aug.	75	14 Aug.	75	15 Aug.	75	16 Aug.
77	14 Aug.	77	15 Aug.	77	16 Aug.	77	17 Aug.	77	18 Aug.
80	17 Aug.	80	18 Aug.	80	19 Aug.	80	20 Aug.	80	21 Aug.
85	22 Aug.	85	23 Aug.	85	24 Aug.	85	25 Aug.	85	26 Aug.
90	27 Aug.	90	28 Aug.	90	29 Aug.	90	30 Aug.	90	31 Aug.
95	1 Sept.	95	2 Sept.	95	3 Sept.	95	4 Sept.	95	5 Sept.
100	6 Sept.	100	7 Sept.	100	8 Sept.	100	9 Sept.	100	10 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	29 June	1	30 June	1	1 July	1	2 July	1	3 July
2	29 July	2	30 July	2	31 July	2	1 Aug.	2	2 Aug.
3	29 Aug.	3	30 Aug.	3	31 Aug.	3	1 Sept.	3	2 Sept.
4	29 Sept.	4	30 Sept.	4	1 Oct.	4	2 Oct.	4	3 Oct.
5	29 Oct.	5	30 Oct.	5	31 Oct.	5	1 Nov.	5	2 Nov.
6	29 Nov.	6	30 Nov.	6	1 Dec.	6	2 Dec.	6	3 Dec.
7	29 Dec.	7	30 Dec.	7	31 Dec.	7	1 Jan.	7	2 Jan.
8	29 Jan.	8	30 Jan.	8	31 Jan.	8	1 Feb.	8	2 Feb.
9	1 Mar.	9	2 Mar.	9	3 Mar.	9	3 Mar.	9	3 Mar.
10	29 Mar.	10	30 Mar.	10	31 Mar.	10	1 April	10	2 April
11	29 April	11	30 April	11	1 May	11	2 May	11	3 May
12	29 May	12	30 May	12	31 May	12	1 June	12	2 June

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JUNE.

31 May		1 June		2 June		3 June		4 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	4 June	1	5 June	1	6 June	1	7 June	1	8 June
2	5 June	2	6 June	2	7 June	2	8 June	2	9 June
3	6 June	3	7 June	3	8 June	3	9 June	3	10 June
4	7 June	4	8 June	4	9 June	4	10 June	4	11 June
5	8 June	5	9 June	5	10 June	5	11 June	5	12 June
6	9 June	6	10 June	6	11 June	6	12 June	6	13 June
7	10 June	7	11 June	7	12 June	7	13 June	7	14 June
8	11 June	8	12 June	8	13 June	8	14 June	8	15 June
9	12 June	9	13 June	9	14 June	9	15 June	9	16 June
10	13 June	10	14 June	10	15 June	10	16 June	10	17 June
14	17 June	14	18 June	14	19 June	14	20 June	14	21 June
15	18 June	15	19 June	15	20 June	15	21 June	15	22 June
20	23 June	20	24 June	20	25 June	20	26 June	20	27 June
21	24 June	21	25 June	21	26 June	21	27 June	21	28 June
25	28 June	25	29 June	25	30 June	25	1 July	25	2 July
28	1 July	28	2 July	28	3 July	28	4 July	28	5 July
30	3 July	30	4 July	30	5 July	30	6 July	30	7 July
31	4 July	31	5 July	31	6 July	31	7 July	31	8 July
35	8 July	35	9 July	35	10 July	35	11 July	35	12 July
40	13 July	40	14 July	40	15 July	40	16 July	40	17 July
41	14 July	41	15 July	41	16 July	41	17 July	41	18 July
42	15 July	42	16 July	42	17 July	42	18 July	42	19 July
45	18 July	45	19 July	45	20 July	45	21 July	45	22 July
49	22 July	49	23 July	49	24 July	49	25 July	49	26 July
50	23 July	50	24 July	50	25 July	50	26 July	50	27 July
51	24 July	51	25 July	51	26 July	51	27 July	51	28 July
55	28 July	55	29 July	55	30 July	55	31 July	55	1 Aug.
56	29 July	56	30 July	56	31 July	56	1 Aug.	56	2 Aug.
60	2 Aug.	60	3 Aug.	60	4 Aug.	60	5 Aug.	60	6 Aug.
61	3 Aug.	61	4 Aug.	61	5 Aug.	61	6 Aug.	61	7 Aug.
63	5 Aug.	63	6 Aug.	63	7 Aug.	63	8 Aug.	63	9 Aug.
65	7 Aug.	65	8 Aug.	65	9 Aug.	65	10 Aug.	65	11 Aug.
70	12 Aug.	70	13 Aug.	70	14 Aug.	70	15 Aug.	70	16 Aug.
71	13 Aug.	71	14 Aug.	71	15 Aug.	71	16 Aug.	71	17 Aug.
75	17 Aug.	75	18 Aug.	75	19 Aug.	75	20 Aug.	75	21 Aug.
77	19 Aug.	77	20 Aug.	77	21 Aug.	77	22 Aug.	77	23 Aug.
80	22 Aug.	80	23 Aug.	80	24 Aug.	80	25 Aug.	80	26 Aug.
85	27 Aug.	85	28 Aug.	85	29 Aug.	85	30 Aug.	85	31 Aug.
90	1 Sept.	90	2 Sept.	90	3 Sept.	90	4 Sept.	90	5 Sept.
95	6 Sept.	95	7 Sept.	95	8 Sept.	95	9 Sept.	95	10 Sept.
100	11 Sept.	100	12 Sept.	100	13 Sept.	100	14 Sept.	100	15 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	3 July	1	4 July	1	5 July	1	6 July	1	7 July
2	3 Aug.	2	4 Aug.	2	5 Aug.	2	6 Aug.	2	7 Aug.
3	3 Sept.	3	4 Sept.	3	5 Sept.	3	6 Sept.	3	7 Sept.
4	3 Oct.	4	4 Oct.	4	5 Oct.	4	6 Oct.	4	7 Oct.
5	3 Nov.	5	4 Nov.	5	5 Nov.	5	6 Nov.	5	7 Nov.
6	3 Dec.	6	4 Dec.	6	5 Dec.	6	6 Dec.	6	7 Dec.
7	3 Jan.	7	4 Jan.	7	5 Jan.	7	6 Jan.	7	7 Jan.
8	3 Feb.	8	4 Feb.	8	5 Feb.	8	6 Feb.	8	7 Feb.
9	3 Mar.	9	4 Mar.	9	5 Mar.	9	6 Mar.	9	7 Mar.
10	3 April	10	4 April	10	5 April	10	6 April	10	7 April
11	3 May	11	4 May	11	5 May	11	6 May	11	7 May
12	3 June	12	4 June	12	5 June	12	6 June	12	7 June

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JUNE.

5 June		6 June		7 June		8 June		9 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	9 June	1	10 June	1	11 June	1	12 June	1	13 June
2	10 June	2	11 June	2	12 June	2	13 June	2	14 June
3	11 June	3	12 June	3	13 June	3	14 June	3	15 June
4	12 June	4	13 June	4	14 June	4	15 June	4	16 June
5	13 June	5	14 June	5	15 June	5	16 June	5	17 June
6	14 June	6	15 June	6	16 June	6	17 June	6	18 June
7	15 June	7	16 June	7	17 June	7	18 June	7	19 June
8	16 June	8	17 June	8	18 June	8	19 June	8	20 June
9	17 June	9	18 June	9	19 June	9	20 June	9	21 June
10	18 June	10	19 June	10	20 June	10	21 June	10	22 June
14	22 June	14	23 June	14	24 June	14	25 June	14	26 June
15	23 June	15	24 June	15	25 June	15	26 June	15	27 June
20	28 June	20	29 June	20	30 June	20	1 July	20	2 July
21	29 June	21	30 June	21	1 July	21	2 July	21	3 July
25	3 July	25	4 July	25	5 July	25	6 July	25	7 July
28	6 July	28	7 July	28	8 July	28	9 July	28	10 July
30	8 July	30	9 July	30	10 July	30	11 July	30	12 July
31	9 July	31	10 July	31	11 July	31	12 July	31	13 July
35	13 July	35	14 July	35	15 July	35	16 July	35	17 July
40	18 July	40	19 July	40	20 July	40	21 July	40	22 July
41	19 July	41	20 July	41	21 July	41	22 July	41	23 July
42	20 July	42	21 July	42	22 July	42	23 July	42	24 July
45	23 July	45	24 July	45	25 July	45	26 July	45	27 July
49	27 July	49	28 July	49	29 July	49	30 July	49	31 July
50	28 July	50	29 July	50	30 July	50	31 July	50	1 Aug.
51	29 July	51	30 July	51	31 July	51	1 Aug.	51	2 Aug.
55	2 Aug.	55	3 Aug.	55	4 Aug.	55	5 Aug.	55	6 Aug.
56	3 Aug.	56	4 Aug.	56	5 Aug.	56	6 Aug.	56	7 Aug.
60	7 Aug.	60	8 Aug.	60	9 Aug.	60	10 Aug.	60	11 Aug.
61	8 Aug.	61	9 Aug.	61	10 Aug.	61	11 Aug.	61	12 Aug.
63	10 Aug.	63	11 Aug.	63	12 Aug.	63	13 Aug.	63	14 Aug.
65	12 Aug.	65	13 Aug.	65	14 Aug.	65	15 Aug.	65	16 Aug.
70	17 Aug.	70	18 Aug.	70	19 Aug	70	20 Aug.	70	21 Aug.
71	18 Aug.	71	19 Aug.	71	20 Aug.	71	21 Aug.	71	22 Aug.
75	22 Aug.	75	23 Aug.	75	24 Aug.	75	25 Aug.	75	26 Aug.
77	24 Aug.	77	25 Aug.	77	26 Aug.	77	27 Aug.	77	28 Aug.
80	27 Aug.	80	28 Aug.	80	29 Aug.	80	30 Aug.	80	31 Aug.
85	1 Sept.	85	2 Sept.	85	3 Sept.	85	4 Sept.	85	5 Sept.
90	6 Sept.	90	7 Sept.	90	8 Sept.	90	9 Sept.	90	10 Sept.
95	11 Sept.	95	12 Sept.	95	13 Sept.	95	14 Sept.	95	15 Sept.
100	16 Sept.	100	17 Sept.	100	18 Sept.	100	19 Sept.	100	20 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	8 July	1	9 July	1	10 July	1	11 July	1	12 July
2	8 Aug.	2	9 Aug.	2	10 Aug.	2	11 Aug.	2	12 Aug.
3	8 Sept.	3	9 Sept.	3	10 Sept.	3	11 Sept.	3	12 Sept.
4	8 Oct.	4	9 Oct.	4	10 Oct.	4	11 Oct.	4	12 Oct.
5	8 Nov.	5	9 Nov.	5	10 Nov.	5	11 Nov.	5	12 Nov.
6	8 Dec.	6	9 Dec.	6	10 Dec.	6	11 Dec.	6	12 Dec.
7	8 Jan.	7	9 Jan.	7	10 Jan.	7	11 Jan.	7	12 Jan.
8	8 Feb.	8	9 Feb.	8	10 Feb.	8	11 Feb.	8	12 Feb.
9	8 Mar.	9	9 Mar.	9	10 Mar.	9	11 Mar.	9	12 Mar.
10	8 April	10	9 April	10	10 April	10	11 April	10	12 April
11	8 May	11	9 May	11	10 May	11	11 May	11	12 May
12	8 June	12	9 June	12	10 June	12	11 June	12	12 June

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JUNE.

10 June		11 June		12 June		13 June		14 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	14 June	1	15 June	1	16 June	1	17 June	1	18 June
2	15 June	2	16 June	2	17 June	2	18 June	2	19 June
3	16 June	3	17 June	3	18 June	3	19 June	3	20 June
4	17 June	4	18 June	4	19 June	4	20 June	4	21 June
5	18 June	5	19 June	5	20 June	5	21 June	5	22 June
6	19 June	6	20 June	6	21 June	6	22 June	6	23 June
7	20 June	7	21 June	7	22 June	7	23 June	7	24 June
8	21 June	8	22 June	8	23 June	8	24 June	8	25 June
9	22 June	9	23 June	9	24 June	9	25 June	9	26 June
10	23 June	10	24 June	10	25 June	10	26 June	10	27 June
14	27 June	14	28 June	14	29 June	14	30 June	14	1 July
15	28 June	15	29 June	15	30 June	15	1 July	15	2 July
20	3 July	20	4 July	20	5 July	20	6 July	20	7 July
21	4 July	21	5 July	21	6 July	21	7 July	21	8 July
25	8 July	25	9 July	25	10 July	25	11 July	25	12 July
28	11 July	28	12 July	28	13 July	28	14 July	28	15 July
30	13 July	30	14 July	30	15 July	30	16 July	30	17 July
31	14 July	31	15 July	31	16 July	31	17 July	31	18 July
35	18 July	35	19 July	35	20 July	35	21 July	35	22 July
40	23 July	40	24 July	40	25 July	40	26 July	40	27 July
41	24 July	41	25 July	41	26 July	41	27 July	41	28 July
42	25 July	42	26 July	42	27 July	42	28 July	42	29 July
45	28 July	45	29 July	45	30 July	45	31 July	45	1 Aug.
49	1 Aug.	49	2 Aug.	49	3 Aug.	49	4 Aug.	49	5 Aug.
50	2 Aug.	50	3 Aug.	50	4 Aug.	50	5 Aug.	50	6 Aug.
51	3 Aug.	51	4 Aug.	51	5 Aug.	51	6 Aug.	51	7 Aug.
55	7 Aug.	55	8 Aug.	55	9 Aug.	55	10 Aug.	55	11 Aug.
56	8 Aug.	56	9 Aug.	56	10 Aug.	56	11 Aug.	56	12 Aug.
60	12 Aug.	60	13 Aug.	60	14 Aug.	60	15 Aug.	60	16 Aug.
61	13 Aug.	61	14 Aug.	61	15 Aug.	61	16 Aug.	61	17 Aug.
63	15 Aug.	63	16 Aug.	63	17 Aug.	63	18 Aug.	63	19 Aug.
65	17 Aug.	65	18 Aug.	65	19 Aug.	65	20 Aug.	65	21 Aug.
70	22 Aug.	70	23 Aug.	70	24 Aug.	70	25 Aug.	70	26 Aug.
71	23 Aug.	71	24 Aug.	71	25 Aug.	71	26 Aug.	71	27 Aug.
75	27 Aug.	75	28 Aug.	75	29 Aug.	75	30 Aug.	75	31 Aug.
77	29 Aug.	77	30 Aug	77	31 Aug.	77	1 Sept.	77	2 Sept.
80	1 Sept.	80	2 Sept.	80	3 Sept.	80	4 Sept.	80	5 Sept.
85	6 Sept.	85	7 Sept.	85	8 Sept.	85	9 Sept.	85	10 Sept.
90	11 Sept.	90	12 Sept.	90	13 Sept.	90	14 Sept.	90	15 Sept.
95	16 Sept.	95	17 Sept.	95	18 Sept.	95	19 Sept.	95	20 Sept.
100	21 Sept.	100	22 Sept.	100	23 Sept.	100	24 Sept.	100	25 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	13 July	1	14 July	1	15 July	1	16 July	1	17 July
2	13 Aug.	2	14 Aug.	2	15 Aug.	2	16 Aug.	2	17 Aug.
3	13 Sept.	3	14 Sept.	3	15 Sept.	3	16 Sept.	3	17 Sept.
4	13 Oct.	4	14 Oct.	4	15 Oct.	4	16 Oct.	4	17 Oct.
5	13 Nov.	5	14 Nov.	5	15 Nov.	5	16 Nov.	5	17 Nov.
6	13 Dec.	6	14 Dec.	6	15 Dec.	6	16 Dec.	6	17 Dec.
7	13 Jan.	7	14 Jan.	7	15 Jan.	7	16 Jan.	7	17 Jan.
8	13 Feb.	8	14 Feb.	8	15 Feb.	8	16 Feb.	8	17 Feb.
9	13 Mar.	9	14 Mar.	9	15 Mar.	9	16 Mar.	9	17 Mar.
10	13 April	10	14 April	10	15 April	10	16 April	10	17 April
11	13 May	11	14 May	11	15 May	11	16 May	11	17 May
12	13 June	12	14 June	12	15 June	12	16 June	12	17 June

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JUNE.

15 June		16 June		17 June		18 June		19 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	19 June	1	20 June	1	21 June	1	22 June	1	23 June
2	20 June	2	21 June	2	22 June	2	23 June	2	24 June
3	21 June	3	22 June	3	23 June	3	24 June	3	25 June
4	22 June	4	23 June	4	24 June	4	25 June	4	26 June
5	23 June	5	24 June	5	25 June	5	26 June	5	27 June
6	24 June	6	25 June	6	26 June	6	27 June	6	28 June
7	25 June	7	26 June	7	27 June	7	28 June	7	29 June
8	26 June	8	27 June	8	28 June	8	29 June	8	30 June
9	27 June	9	28 June	9	29 June	9	30 June	9	1 July
10	28 June	10	29 June	10	30 June	10	1 July	10	2 July
14	2 July	14	3 July	14	4 July	14	5 July	14	6 July
15	3 July	15	4 July	15	5 July	15	6 July	15	7 July
20	8 July	20	9 July	20	10 July	20	11 July	20	12 July
21	9 July	21	10 July	21	11 July	21	12 July	21	13 July
25	13 July	25	14 July	25	15 July	25	16 July	25	17 July
28	16 July	28	17 July	28	18 July	28	19 July	28	20 July
30	18 July	30	19 July	30	20 July	30	21 July	30	22 July
31	19 July	31	20 July	31	21 July	31	22 July	31	23 July
35	23 July	35	24 July	35	25 July	35	26 July	35	27 July
40	28 July	40	29 July	40	30 July	40	31 July	40	1 Aug.
41	29 July	41	30 July	41	31 July	41	1 Aug.	41	2 Aug.
42	30 July	42	31 July	42	1 Aug.	42	2 Aug.	42	3 Aug.
45	2 Aug.	45	3 Aug.	45	4 Aug.	45	5 Aug.	45	6 Aug.
49	6 Aug.	49	7 Aug.	49	8 Aug.	49	9 Aug.	49	10 Aug.
50	7 Aug.	50	8 Aug.	50	9 Aug.	50	10 Aug.	50	11 Aug.
51	8 Aug.	51	9 Aug.	51	10 Aug.	51	11 Aug.	51	12 Aug.
55	12 Aug.	55	13 Aug.	55	14 Aug.	55	15 Aug.	55	16 Aug.
56	13 Aug.	56	14 Aug.	56	15 Aug.	56	16 Aug.	56	17 Aug.
60	17 Aug.	60	18 Aug.	60	19 Aug.	60	20 Aug.	60	21 Aug.
61	18 Aug.	61	19 Aug.	61	20 Aug.	61	21 Aug.	61	22 Aug.
63	20 Aug.	63	21 Aug.	63	22 Aug.	63	23 Aug.	63	24 Aug.
65	22 Aug.	65	23 Aug.	65	24 Aug.	65	25 Aug	65	26 Aug.
70	27 Aug.	70	28 Aug.	70	29 Aug.	70	30 Aug.	70	31 Aug.
71	28 Aug.	71	29 Aug.	71	30 Aug.	71	31 Aug.	71	1 Sept.
75	1 Sept.	75	2 Sept.	75	3 Sept.	75	4 Sept.	75	5 Sept.
77	3 Sept.	77	4 Sept.	77	5 Sept.	77	6 Sept.	77	7 Sept.
80	6 Sept.	80	7 Sept.	80	8 Sept.	80	9 Sept.	80	10 Sept.
85	11 Sept.	85	12 Sept.	85	13 Sept.	85	14 Sept.	85	15 Sept.
90	16 Sept.	90	17 Sept.	90	18 Sept.	90	19 Sept	90	20 Sept.
95	21 Sept.	95	22 Sept.	95	23 Sept.	95	24 Sept.	95	25 Sept.
100	26 Sept.	100	27 Sept.	100	28 Sept.	100	29 Sept.	100	30 Sept.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	18 July	1	19 July	1	20 July	1	21 July	1	22 July
2	18 Aug.	2	19 Aug.	2	20 Aug.	2	21 Aug.	2	22 Aug.
3	18 Sept.	3	19 Sept.	3	20 Sept.	3	21 Sept.	3	22 Sept.
4	18 Oct.	4	19 Oct.	4	20 Oct.	4	21 Oct.	4	22 Oct.
5	18 Nov.	5	19 Nov.	5	20 Nov.	5	21 Nov.	5	22 Nov.
6	18 Dec.	6	19 Dec.	6	20 Dec.	6	21 Dec.	6	22 Dec.
7	18 Jan.	7	19 Jan.	7	20 Jan.	7	21 Jan.	7	22 Jan.
8	18 Feb.	8	19 Feb.	8	20 Feb.	8	21 Feb.	8	22 Feb.
9	18 Mar.	9	19 Mar.	9	20 Mar.	9	21 Mar.	9	22 Mar.
10	18 April	10	19 April	10	20 April	10	21 April	10	22 April
11	18 May	11	19 May	11	20 May	11	21 May	11	22 May
12	18 June	12	19 June	12	20 June	12	21 June	12	22 June

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20 June		21 June		22 June		23 June		24 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	24 June	1	25 June	1	26 June	1	27 June	1	28 June
2	25 June	2	26 June	2	27 June	2	28 June	2	29 June
3	26 June	3	27 June	3	28 June	3	29 June	3	30 June
4	27 June	4	28 June	4	29 June	4	30 June	4	1 July
5	28 June	5	29 June	5	30 June	5	1 July	5	2 July
6	29 June	6	30 June	6	1 July	6	2 July	6	3 July
7	30 June	7	1 July	7	2 July	7	3 July	7	4 July
8	1 July	8	2 July	8	3 July	8	4 July	8	5 July
9	2 July	9	3 July	9	4 July	9	5 July	9	6 July
10	3 July	10	4 July	10	5 July	10	6 July	10	7 July
14	7 July	14	8 July	14	9 July	14	10 July	14	11 July
15	8 July	15	9 July	15	10 July	15	11 July	15	12 July
20	13 July	20	14 July	20	15 July	20	16 July	20	17 July
21	14 July	21	15 July	21	16 July	21	17 July	21	18 July
25	18 July	25	19 July	25	20 July	25	21 July	25	22 July
28	21 July	28	22 July	28	23 July	28	24 July	28	25 July
30	23 July	30	24 July	30	25 July	30	26 July	30	27 July
31	24 July	31	25 July	31	26 July	31	27 July	31	28 July
35	28 July	35	29 July	35	30 July	35	31 July	35	1 Aug.
40	2 Aug.	40	3 Aug.	40	4 Aug.	40	5 Aug.	40	6 Aug.
41	3 Aug.	41	4 Aug.	41	5 Aug.	41	6 Aug.	41	7 Aug.
42	4 Aug.	42	5 Aug.	42	6 Aug.	42	7 Aug.	42	8 Aug.
45	7 Aug.	45	8 Aug.	45	9 Aug.	45	10 Aug.	45	11 Aug.
49	11 Aug.	49	12 Aug.	49	13 Aug.	49	14 Aug.	49	15 Aug.
50	12 Aug.	50	13 Aug.	50	14 Aug.	50	15 Aug.	50	16 Aug.
51	13 Aug.	51	14 Aug.	51	15 Aug.	51	16 Aug.	51	17 Aug.
55	17 Aug.	55	18 Aug.	55	19 Aug.	55	20 Aug.	55	21 Aug.
56	18 Aug.	56	19 Aug.	56	20 Aug.	56	21 Aug.	56	22 Aug.
60	22 Aug.	60	23 Aug.	60	24 Aug.	60	25 Aug.	60	26 Aug.
61	23 Aug.	61	24 Aug.	61	25 Aug.	61	26 Aug.	61	27 Aug.
63	25 Aug.	63	26 Aug.	63	27 Aug.	63	28 Aug.	63	29 Aug.
65	27 Aug.	65	28 Aug.	65	29 Aug.	65	30 Aug.	65	31 Aug.
70	1 Sept.	70	2 Sept.	70	3 Sept.	70	4 Sept.	70	5 Sept.
71	2 Sept.	71	3 Sept.	71	4 Sept.	71	5 Sept.	71	6 Sept.
75	6 Sept.	75	7 Sept.	75	8 Sept.	75	9 Sept.	75	10 Sept.
77	8 Sept.	77	9 Sept.	77	10 Sept.	77	11 Sept.	77	12 Sept.
80	11 Sept.	80	12 Sept.	80	13 Sept.	80	14 Sept.	80	15 Sept.
85	16 Sept.	85	17 Sept.	85	18 Sept.	85	19 Sept.	85	20 Sept.
90	21 Sept.	90	22 Sept.	90	23 Sept.	90	24 Sept.	90	25 Sept.
95	26 Sept.	95	27 Sept.	95	28 Sept.	95	29 Sept.	95	30 Sept.
100	1 Oct.	100	2 Oct.	100	3 Oct.	100	4 Oct.	100	5 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	23 July	1	24 July	1	25 July	1	26 July	1	27 July
2	23 Aug.	2	24 Aug.	2	25 Aug.	2	26 Aug.	2	27 Aug.
3	23 Sept.	3	24 Sept.	3	25 Sept.	3	26 Sept.	3	27 Sept.
4	23 Oct.	4	24 Oct.	4	25 Oct.	4	26 Oct.	4	27 Oct.
5	23 Nov.	5	24 Nov.	5	25 Nov.	5	26 Nov.	5	27 Nov.
6	23 Dec.	6	24 Dec.	6	25 Dec.	6	26 Dec.	6	27 Dec.
7	23 Jan.	7	24 Jan.	7	25 Jan.	7	26 Jan.	7	27 Jan.
8	23 Feb.	8	24 Feb.	8	25 Feb.	8	26 Feb.	8	27 Feb.
9	23 Mar.	9	24 Mar.	9	25 Mar.	9	26 Mar.	9	27 Mar.
10	23 April	10	24 April	10	25 April	10	26 April	10	27 April
11	23 May	11	24 May	11	25 May	11	26 May	11	27 May
12	23 June	12	24 June	12	25 June	12	26 June	12	27 June

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25 June		26 June		27 June		28 June		29 June	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	29 June	1	30 June	1	1 July	1	2 July	1	3 July
2	30 June	2	1 July	2	2 July	2	3 July	2	4 July
3	1 July	3	2 July	3	3 July	3	4 July	3	5 July
4	2 July	4	3 July	4	4 July	4	5 July	4	6 July
5	3 July	5	4 July	5	5 July	5	6 July	5	7 July
6	4 July	6	5 July	6	6 July	6	7 July	6	8 July
7	5 July	7	6 July	7	7 July	7	8 July	7	9 July
8	6 July	8	7 July	8	8 July	8	9 July	8	10 July
9	7 July	9	8 July	9	9 July	9	10 July	9	11 July
10	8 July	10	9 July	10	10 July	10	11 July	10	12 July
14	12 July	14	13 July	14	14 July	14	15 July	14	16 July
15	13 July	15	14 July	15	15 July	15	16 July	15	17 July
20	18 July	20	19 July	20	20 July	20	21 July	20	22 July
21	19 July	21	20 July	21	21 July	21	22 July	21	23 July
25	23 July	25	24 July	25	25 July	25	26 July	25	27 July
28	26 July	28	27 July	28	28 July	28	29 July	28	30 July
30	28 July	30	29 July	30	30 July	30	31 July	30	1 Aug.
31	29 July	31	30 July	31	31 July	31	1 Aug.	31	2 Aug.
35	2 Aug.	35	3 Aug.	35	4 Aug.	35	5 Aug.	35	6 Aug.
40	7 Aug,	40	8 Aug.	40	9 Aug.	40	10 Aug.	40	11 Aug.
41	8 Aug.	41	9 Aug.	41	10 Aug.	41	11 Aug.	41	12 Aug.
42	9 Aug.	42	10 Aug.	42	11 Aug.	42	12 Aug.	42	13 Aug.
45	12 Aug.	45	13 Aug.	45	14 Aug.	45	15 Aug.	45	16 Aug.
49	16 Aug.	49	17 Aug.	49	18 Aug.	49	19 Aug.	49	20 Aug.
50	17 Aug.	50	18 Aug.	50	19 Aug.	50	20 Aug.	50	21 Aug.
51	18 Aug.	51	19 Aug.	51	20 Aug.	51	21 Aug.	51	22 Aug.
55	22 Aug.	55	23 Aug.	55	24 Aug.	55	25 Aug.	55	26 Aug.
56	23 Aug.	56	24 Aug.	56	25 Aug.	56	26 Aug.	56	27 Aug.
60	27 Aug.	60	28 Aug.	60	29 Aug.	60	30 Aug.	60	31 Aug.
61	28 Aug.	61	29 Aug.	61	30 Aug.	61	31 Aug.	61	1 Sept.
63	30 Aug.	63	31 Aug.	63	1 Sept.	63	2 Sept.	63	3 Sept.
65	1 Sept.	65	2 Sept.	65	3 Sept.	65	4 Sept.	65	5 Sept.
70	6 Sept.	70	7 Sept.	70	8 Sept.	70	9 Sept.	70	10 Sept.
71	7 Sept.	71	8 Sept.	71	9 Sept.	71	10 Sept.	71	11 Sept.
75	11 Sept.	75	12 Sept.	75	13 Sept.	75	14 Sept.	75	15 Sept.
77	13 Sept.	77	14 Sept.	77	15 Sept.	77	16 Sept.	77	17 Sept.
80	16 Sept.	80	17 Sept.	80	18 Sept.	80	19 Sept.	80	20 Sept.
85	21 Sept.	85	22 Sept.	85	23 Sept.	85	24 Sept.	85	25 Sept.
90	26 Sept.	90	27 Sept.	90	28 Sept.	90	29 Sept.	90	30 Sept.
95	1 Oct.	95	2 Oct.	95	3 Oct.	95	4 Oct.	95	5 Oct.
100	6 Oct.	100	7 Oct.	100	8 Oct.	100	9 Oct.	100	10 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	28 July	1	29 July	1	30 July	1	31 July	1	1 Aug.
2	28 Aug.	2	29 Aug.	2	30 Aug.	2	31 Aug.	2	1 Sept.
3	28 Sept.	3	29 Sept.	3	30 Sept.	3	1 Oct.	3	2 Oct.
4	28 Oct.	4	29 Oct.	4	30 Oct.	4	31 Oct.	4	1 Nov.
5	28 Nov.	5	29 Nov.	5	30 Nov.	5	1 Dec.	5	2 Dec.
6	28 Dec.	6	29 Dec.	6	30 Dec.	6	31 Dec.	6	1 Jan.
7	28 Jan.	7	29 Jan.	7	30 Jan.	7	31 Jan.	7	1 Feb.
8	28 Feb.	8	1 Mar.	8	2 Mar.	8	3 Mar.	8	3 Mar.
9	28 Mar.	9	29 Mar.	9	30 Mar.	9	31 Mar.	9	1 April
10	28 April	10	29 April	10	30 April	10	1 May	10	2 May
11	28 May	11	29 May	11	30 May	11	31 May	11	1 June
12	28 June	12	29 June	12	30 June	12	1 July	12	2 July

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30 June		1 July		2 July		3 July		4 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	4 July	1	5 July	1	6 July	1	7 July	1	8 July
2	5 July	2	6 July	2	7 July	2	8 July	2	9 July
3	6 July	3	7 July	3	8 July	3	9 July	3	10 July
4	7 July	4	8 July	4	9 July	4	10 July	4	11 July
5	8 July	5	9 July	5	10 July	5	11 July	5	12 July
6	9 July	6	10 July	6	11 July	6	12 July	6	13 July
7	10 July	7	11 July	7	12 July	7	13 July	7	14 July
8	11 July	8	12 July	8	13 July	8	14 July	8	15 July
9	12 July	9	13 July	9	14 July	9	15 July	9	16 July
10	13 July	10	14 July	10	15 July	10	16 July	10	17 July
14	17 July	14	18 July	14	19 July	14	20 July	14	21 July
15	18 July	15	19 July	15	20 July	15	21 July	15	22 July
20	23 July	20	24 July	20	25 July	20	26 July	20	27 July
21	24 July	21	25 July	21	26 July	21	27 July	21	28 July
25	28 July	25	29 July	25	30 July	25	31 July	25	1 Aug.
28	31 July	28	1 Aug.	28	2 Aug.	28	3 Aug.	28	4 Aug.
30	2 Aug.	30	3 Aug.	30	4 Aug.	30	5 Aug.	30	6 Aug.
31	3 Aug.	31	4 Aug.	31	5 Aug.	31	6 Aug.	31	7 Aug.
35	7 Aug.	35	8 Aug.	35	9 Aug.	35	10 Aug.	35	11 Aug.
40	12 Aug.	40	13 Aug.	40	14 Aug.	40	15 Aug.	40	16 Aug.
41	13 Aug.	41	14 Aug.	41	15 Aug.	41	16 Aug.	41	17 Aug.
42	14 Aug.	42	15 Aug.	42	16 Aug.	42	17 Aug.	42	18 Aug.
45	17 Aug.	45	18 Aug.	45	19 Aug.	45	20 Aug	45	21 Aug.
49	21 Aug.	49	22 Aug.	49	23 Aug.	49	24 Aug.	49	25 Aug.
50	22 Aug.	50	23 Aug.	50	24 Aug.	50	25 Aug.	50	26 Aug.
51	23 Aug.	51	24 Aug.	51	25 Aug.	51	26 Aug.	51	27 Aug.
55	27 Aug.	55	28 Aug.	55	29 Aug.	55	30 Aug.	55	31 Aug.
56	28 Aug.	56	29 Aug.	56	30 Aug.	56	31 Aug.	56	1 Sept.
60	1 Sept.	60	2 Sept.	60	3 Sept.	60	4 Sept.	60	5 Sept.
61	2 Sept.	61	3 Sept.	61	4 Sept.	61	5 Sept.	61	6 Sept.
63	4 Sept.	63	5 Sept.	63	6 Sept.	63	7 Sept.	63	8 Sept.
65	6 Sept.	65	7 Sept.	65	8 Sept.	65	9 Sept.	65	10 Sept.
70	11 Sept.	70	12 Sept.	70	13 Sept.	70	14 Sept.	70	15 Sept.
71	12 Sept.	71	13 Sept.	71	14 Sept.	71	15 Sept.	71	16 Sept.
75	16 Sept.	75	17 Sept.	75	18 Sept.	75	19 Sept.	75	20 Sept.
77	18 Sept.	77	19 Sept.	77	20 Sept.	77	21 Sept.	77	22 Sept.
80	21 Sept.	80	22 Sept.	80	23 Sept.	80	24 Sept.	80	25 Sept.
85	26 Sept.	85	27 Sept.	85	28 Sept.	85	29 Sept.	85	30 Sept.
90	1 Oct.	90	2 Oct.	90	3 Oct.	90	4 Oct.	90	5 Oct.
95	6 Oct.	95	7 Oct.	95	8 Oct.	95	9 Oct.	95	10 Oct.
100	11 Oct.	100	12 Oct.	100	13 Oct.	100	14 Oct.	100	15 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	2 Aug.	1	4 Aug.	1	5 Aug.	1	6 Aug.	1	7 Aug.
2	2 Sept.	2	4 Sept.	2	5 Sept.	2	6 Sept.	2	7 Sept.
3	3 Oct.	3	4 Oct.	3	5 Oct.	3	6 Oct.	3	7 Oct.
4	2 Nov.	4	4 Nov.	4	5 Nov.	4	6 Nov.	4	7 Nov.
5	3 Dec.	5	4 Dec.	5	5 Dec.	5	6 Dec.	5	7 Dec.
6	2 Jan.	6	4 Jan.	6	5 Jan.	6	6 Jan.	6	7 Jan.
7	2 Feb.	7	4 Feb.	7	5 Feb.	7	6 Feb.	7	7 Feb.
8	3 Mar.	8	4 Mar.	8	5 Mar.	8	6 Mar.	8	7 Mar.
9	2 April	9	4 April	9	5 April	9	6 April	9	7 April
10	3 May	10	4 May	10	5 May	10	6 May	10	7 May
11	2 June	11	4 June	11	5 June	11	6 June	11	7 June
12	3 July	12	4 July	12	5 July	12	6 July	12	7 July

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5 July		6 July		7 July		8 July		9 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	9 July	1	10 July	1	11 July	1	12 July	1	13 July
2	10 July	2	11 July	2	12 July	2	13 July	2	14 July
3	11 July	3	12 July	3	13 July	3	14 July	3	15 July
4	12 July	4	13 July	4	14 July	4	15 July	4	16 July
5	13 July	5	14 July	5	15 July	5	16 July	5	17 July
6	14 July	6	15 July	6	16 July	6	17 July	6	18 July
7	15 July	7	16 July	7	17 July	7	18 July	7	19 July
8	16 July	8	17 July	8	18 July	8	19 July	8	20 July
9	17 July	9	18 July	9	19 July	9	20 July	9	21 July
10	18 July	10	19 July	10	20 July	10	21 July	10	22 July
14	22 July	14	23 July	14	24 July	14	25 July	14	26 July
15	23 July	15	24 July	15	25 July	15	26 July	15	27 July
20	28 July	20	29 July	20	30 July	20	31 July	20	1 Aug.
21	29 July	21	30 July	21	31 July	21	1 Aug.	21	2 Aug.
25	2 Aug.	25	3 Aug.	25	4 Aug.	25	5 Aug.	25	6 Aug.
28	5 Aug.	28	6 Aug.	28	7 Aug.	28	8 Aug.	28	9 Aug.
30	7 Aug.	30	8 Aug.	30	9 Aug.	30	10 Aug.	30	11 Aug.
31	8 Aug.	31	9 Aug.	31	10 Aug.	31	11 Aug.	31	12 Aug.
35	12 Aug.	35	13 Aug.	35	14 Aug.	35	15 Aug.	35	16 Aug.
40	17 Aug.	40	18 Aug.	40	19 Aug.	40	20 Aug.	40	21 Aug.
41	18 Aug.	41	19 Aug.	41	20 Aug.	41	21 Aug.	41	22 Aug.
42	19 Aug.	42	20 Aug.	42	21 Aug.	42	22 Aug.	42	23 Aug.
45	22 Aug.	45	23 Aug.	45	24 Aug.	45	25 Aug	45	26 Aug.
49	26 Aug.	49	27 Aug.	49	28 Aug.	49	29 Aug.	49	30 Aug.
50	27 Aug.	50	28 Aug.	50	29 Aug.	50	30 Aug.	50	31 Aug.
51	28 Aug.	51	29 Aug.	51	30 Aug.	51	31 Aug.	51	1 Sept.
55	1 Sept.	55	2 Sept.	55	3 Sept.	55	4 Sept.	55	5 Sept.
56	2 Sept.	56	3 Sept.	56	4 Sept.	56	5 Sept.	56	6 Sept.
60	6 Sept.	60	7 Sept.	60	8 Sept.	60	9 Sept.	60	10 Sept.
61	7 Sept.	61	8 Sept.	61	9 Sept.	61	10 Sept.	61	11 Sept.
63	9 Sept.	63	10 Sept.	63	11 Sept.	63	12 Sept.	63	13 Sept.
65	11 Sept.	65	12 Sept	65	13 Sept.	65	14 Sept.	65	15 Sept.
70	16 Sept.	70	17 Sept.	70	18 Sept.	70	19 Sept.	70	20 Sept.
71	17 Sept.	71	18 Sept.	71	19 Sept.	71	20 Sept.	71	21 Sept.
75	21 Sept.	75	22 Sept	75	23 Sept.	75	24 Sept.	75	25 Sept.
77	23 Sept.	77	24 Sept.	77	25 Sept.	77	26 Sept.	77	27 Sept.
80	26 Sept.	80	27 Sept.	80	28 Sept.	80	29 Sept.	80	30 Sept.
85	1 Oct.	85	2 Oct.	85	3 Oct.	85	4 Oct.	85	5 Oct.
90	6 Oct.	90	7 Oct.	90	8 Oct.	90	9 Oct.	90	10 Oct.
95	11 Oct.	95	12 Oct.	95	13 Oct.	95	14 Oct.	95	15 Oct.
100	16 Oct.	100	17 Oct.	100	18 Oct.	100	19 Oct.	100	20 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	8 Aug.	1	9 Aug.	1	10 Aug.	1	11 Aug.	1	12 Aug.
2	8 Sept.	2	9 Sept.	2	10 Sept.	2	11 Sept.	2	12 Sept.
3	8 Oct.	3	9 Oct.	3	10 Oct.	3	11 Oct.	3	12 Oct.
4	8 Nov.	4	9 Nov.	4	10 Nov.	4	11 Nov.	4	12 Nov.
5	8 Dec.	5	9 Dec.	5	10 Dec.	5	11 Dec.	5	12 Dec.
6	8 Jan.	6	9 Jan.	6	10 Jan.	6	11 Jan.	6	12 Jan.
7	8 Feb.	7	9 Feb.	7	10 Feb.	7	11 Feb.	7	12 Feb.
8	8 Mar.	8	9 Mar.	8	10 Mar.	8	11 Mar.	8	12 Mar.
9	8 April	9	9 April	9	10 April	9	11 April	9	12 April
10	8 May	10	9 May	10	10 May	10	11 May	10	12 May
11	8 June	11	9 June	11	10 June	11	11 June	11	12 June
12	8 July	12	9 July	12	10 July	12	11 July	12	12 July

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JULY.

10 July		11 July		12 July		13 July		14 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	14 July	1	15 July	1	16 July	1	17 July	1	18 July
2	15 July	2	16 July	2	17 July	2	18 July	2	19 July
3	16 July	3	17 July	3	18 July	3	19 July	3	20 July
4	17 July	4	18 July	4	19 July	4	20 July	4	21 July
5	18 July	5	19 July	5	20 July	5	21 July	5	22 July
6	19 July	6	20 July	6	21 July	6	22 July	6	23 July
7	20 July	7	21 July	7	22 July	7	23 July	7	24 July
8	21 July	8	22 July	8	23 July	8	24 July	8	25 July
9	22 July	9	23 July	9	24 July	9	25 July	9	26 July
10	23 July	10	24 July	10	25 July	10	26 July	10	27 July
14	27 July	14	28 July	14	29 July	14	30 July	14	31 July
15	28 July	15	29 July	15	30 July	15	31 July	15	1 Aug.
20	2 Aug.	20	3 Aug.	20	4 Aug.	20	5 Aug	20	6 Aug.
21	3 Aug.	21	4 Aug.	21	5 Aug.	21	6 Aug.	21	7 Aug.
25	7 Aug.	25	8 Aug.	25	9 Aug.	25	10 Aug.	25	11 Aug.
28	10 Aug.	28	11 Aug.	28	12 Aug.	28	13 Aug.	28	14 Aug.
30	12 Aug.	30	13 Aug.	30	14 Aug.	30	15 Aug.	30	16 Aug.
31	13 Aug.	31	14 Aug.	31	15 Aug.	31	16 Aug.	31	17 Aug.
35	17 Aug.	35	18 Aug.	35	19 Aug.	35	20 Aug.	35	21 Aug.
40	22 Aug.	40	23 Aug.	40	24 Aug.	40	25 Aug.	40	26 Aug.
41	23 Aug.	41	24 Aug.	41	25 Aug.	41	26 Aug.	41	27 Aug.
42	24 Aug.	42	25 Aug.	42	26 Aug.	42	27 Aug.	42	28 Aug.
45	27 Aug.	45	28 Aug.	45	29 Aug.	45	30 Aug.	45	31 Aug.
49	31 Aug.	49	1 Sept.	49	2 Sept.	49	3 Sept.	49	4 Sept.
50	1 Sept.	50	2 Sept.	50	3 Sept.	50	4 Sept.	50	5 Sept.
51	2 Sept.	51	3 Sept.	51	4 Sept.	51	5 Sept.	51	6 Sept.
55	6 Sept.	55	7 Sept.	55	8 Sept.	55	9 Sept.	55	10 Sept.
56	7 Sept.	56	8 Sept.	56	9 Sept.	56	10 Sept.	56	11 Sept.
60	11 Sept.	60	12 Sept.	60	13 Sept.	60	14 Sept.	60	15 Sept.
61	12 Sept.	61	13 Sept.	61	14 Sept.	61	15 Sept.	61	16 Sept.
63	14 Sept.	63	15 Sept.	63	16 Sept.	63	17 Sept.	63	18 Sept.
65	16 Sept.	65	17 Sept.	65	18 Sept.	65	19 Sept.	65	20 Sept.
70	21 Sept.	70	22 Sept.	70	23 Sept.	70	24 Sept.	70	25 Sept.
71	22 Sept.	71	23 Sept.	71	24 Sept.	71	25 Sept.	71	26 Sept.
75	26 Sept.	75	27 Sept.	75	28 Sept.	75	29 Sept.	75	30 Sept.
77	28 Sept.	77	29 Sept.	77	30 Sept.	77	1 Oct.	77	2 Oct.
80	1 Oct.	80	2 Oct.	80	3 Oct.	80	4 Oct.	80	5 Oct.
85	6 Oct.	85	7 Oct.	85	8 Oct.	85	9 Oct.	85	10 Oct.
90	11 Oct.	90	12 Oct.	90	13 Oct.	90	14 Oct.	90	15 Oct.
95	16 Oct.	95	17 Oct.	95	18 Oct.	95	19 Oct.	95	20 Oct.
100	21 Oct.	100	22 Oct.	100	23 Oct.	100	24 Oct.	100	25 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	13 Aug.	1	14 Aug.	1	15 Aug.	1	16 Aug.	1	17 Aug.
2	13 Sept.	2	14 Sept.	2	15 Sept.	2	16 Sept.	2	17 Sept.
3	13 Oct.	3	14 Oct.	3	15 Oct.	3	16 Oct.	3	17 Oct.
4	13 Nov.	4	14 Nov.	4	15 Nov.	4	16 Nov.	4	17 Nov.
5	13 Dec.	5	14 Dec.	5	15 Dec.	5	16 Dec.	5	17 Dec.
6	13 Jan.	6	14 Jan.	6	15 Jan.	6	16 Jan.	6	17 Jan.
7	13 Feb.	7	14 Feb.	7	15 Feb.	7	16 Feb.	7	17 Feb.
8	13 Mar.	8	14 Mar.	8	15 Mar.	8	16 Mar.	8	17 Mar.
9	13 April	9	14 April	9	15 April	9	16 April	9	17 April
10	13 May	10	14 May	10	15 May	10	16 May	10	17 May
11	13 June	11	14 June	11	15 June	11	16 June	11	17 June
12	13 July	12	14 July	12	15 July	12	16 July	12	17 July

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JULY.

15 July		16 July		17 July		18 July		19 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	19 July	1	20 July	1	21 July	1	22 July	1	23 July
2	20 July	2	21 July	2	22 July	2	23 July	2	24 July
3	21 July	3	22 July	3	23 July	3	24 July	3	25 July
4	22 July	4	23 July	4	24 July	4	25 July	4	26 July
5	23 July	5	24 July	5	25 July	5	26 July	5	27 July
6	24 July	6	25 July	6	26 July	6	27 July	6	28 July
7	25 July	7	26 July	7	27 July	7	28 July	7	29 July
8	26 July	8	27 July	8	28 July	8	29 July	8	30 July
9	27 July	9	28 July	9	29 July	9	30 July	9	31 July
10	28 July	10	29 July	10	30 July	10	31 July	10	1 Aug.
14	1 Aug.	14	2 Aug.	14	3 Aug.	14	4 Aug.	14	5 Aug.
15	2 Aug.	15	3 Aug.	15	4 Aug.	15	5 Aug.	15	6 Aug.
20	7 Aug.	20	8 Aug.	20	9 Aug.	20	10 Aug.	20	11 Aug.
21	8 Aug.	21	9 Aug.	21	10 Aug.	21	11 Aug.	21	12 Aug.
25	12 Aug.	25	13 Aug.	25	14 Aug.	25	15 Aug.	25	16 Aug.
28	15 Aug.	28	16 Aug.	28	17 Aug.	28	18 Aug.	28	19 Aug.
30	17 Aug.	30	18 Aug.	30	19 Aug.	30	20 Aug.	30	21 Aug.
31	18 Aug.	31	19 Aug.	31	20 Aug.	31	21 Aug.	31	22 Aug.
35	22 Aug.	35	23 Aug.	35	24 Aug.	35	25 Aug.	35	26 Aug.
40	27 Aug.	40	28 Aug.	40	29 Aug.	40	30 Aug.	40	31 Aug.
41	28 Aug.	41	29 Aug.	41	30 Aug.	41	31 Aug.	41	1 Sept.
42	29 Aug.	42	30 Aug.	42	31 Aug.	42	1 Sept.	42	2 Sept.
45	1 Sept.	45	2 Sept.	45	3 Sept.	45	4 Sept.	45	5 Sept.
49	5 Sept.	49	6 Sept.	49	7 Sept.	49	8 Sept.	49	9 Sept.
50	6 Sept.	50	7 Sept.	50	8 Sept.	50	9 Sept.	50	10 Sept.
51	7 Sept.	51	8 Sept.	51	9 Sept.	51	10 Sept.	51	11 Sept.
55	11 Sept.	55	12 Sept.	55	13 Sept.	55	14 Sept.	55	15 Sept.
56	12 Sept.	56	13 Sept.	56	14 Sept.	56	15 Sept.	56	16 Sept.
60	16 Sept.	60	17 Sept.	60	18 Sept.	60	19 Sept.	60	20 Sept.
61	17 Sept.	61	18 Sept.	61	19 Sept.	61	20 Sept.	61	21 Sept.
63	19 Sept.	63	20 Sept.	63	21 Sept.	63	22 Sept.	63	23 Sept.
65	21 Sept.	65	22 Sept.	65	23 Sept.	65	24 Sept.	65	25 Sept.
70	26 Sept.	70	27 Sept.	70	28 Sept.	70	29 Sept.	70	30 Sept.
71	27 Sept.	71	28 Sept.	71	29 Sept.	71	30 Sept.	71	1 Oct.
75	1 Oct.	75	2 Oct.	75	3 Oct.	75	4 Oct.	75	5 Oct.
77	3 Oct.	77	4 Oct.	77	5 Oct.	77	6 Oct.	77	7 Oct.
80	6 Oct.	80	7 Oct.	80	8 Oct.	80	9 Oct.	80	10 Oct.
85	11 Oct.	85	12 Oct.	85	13 Oct.	85	14 Oct.	85	15 Oct.
90	16 Oct.	90	17 Oct.	90	18 Oct.	90	19 Oct.	90	20 Oct.
95	21 Oct.	95	22 Oct.	95	23 Oct.	95	24 Oct.	95	25 Oct.
100	26 Oct.	100	27 Oct.	100	28 Oct.	100	29 Oct.	100	30 Oct.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	18 Aug.	1	19 Aug.	1	20 Aug.	1	21 Aug.	1	22 Aug.
2	18 Sept.	2	19 Sept.	2	20 Sept.	2	21 Sept.	2	22 Sept.
3	18 Oct.	3	19 Oct.	3	20 Oct.	3	21 Oct.	3	22 Oct.
4	18 Nov.	4	19 Nov.	4	20 Nov.	4	21 Nov.	4	22 Nov.
5	18 Dec.	5	19 Dec.	5	20 Dec.	5	21 Dec.	5	22 Dec.
6	18 Jan.	6	19 Jan.	6	20 Jan.	6	21 Jan.	6	22 Jan.
7	18 Feb.	7	19 Feb.	7	20 Feb.	7	21 Feb.	7	22 Feb.
8	18 Mar.	8	19 Mar.	8	20 Mar.	8	21 Mar.	8	22 Mar.
9	18 April	9	19 April	9	20 April	9	21 April	9	22 April
10	18 May	10	19 May	10	20 May	10	21 May	10	22 May
11	18 June	11	19 June	11	20 June	11	21 June	11	22 June
12	18 July	12	19 July	12	20 July	12	21 July	12	22 July

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JULY.

20 July		21 July		22 July		23 July		24 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	24 July	1	25 July	1	26 July	1	27 July	1	28 July
2	25 July	2	26 July	2	27 July	2	28 July	2	29 July
3	26 July	3	27 July	3	28 July	3	29 July	3	30 July
4	27 July	4	28 July	4	29 July	4	30 July	4	31 July
5	28 July	5	29 July	5	30 July	5	31 July	5	1 Aug.
6	29 July	6	30 July	6	31 July	6	1 Aug.	6	2 Aug.
7	30 July	7	31 July	7	1 Aug.	7	2 Aug.	7	3 Aug.
8	31 July	8	1 Aug.	8	2 Aug.	8	3 Aug.	8	4 Aug.
9	1 Aug.	9	2 Aug.	9	3 Aug.	9	4 Aug.	9	5 Aug.
10	2 Aug.	10	3 Aug.	10	4 Aug.	10	5 Aug.	10	6 Aug.
14	6 Aug.	14	7 Aug.	14	8 Aug.	14	9 Aug.	14	10 Aug.
15	7 Aug.	15	8 Aug.	15	9 Aug.	15	10 Aug.	15	11 Aug.
20	12 Aug.	20	13 Aug.	20	14 Aug.	20	15 Aug.	20	16 Aug.
21	13 Aug.	21	14 Aug.	21	15 Aug.	21	16 Aug.	21	17 Aug.
25	17 Aug.	25	18 Aug.	25	19 Aug.	25	20 Aug.	25	21 Aug.
28	20 Aug.	28	21 Aug.	28	22 Aug.	28	23 Aug.	28	24 Aug.
30	22 Aug.	30	23 Aug.	30	24 Aug.	30	25 Aug.	30	26 Aug.
31	23 Aug.	31	24 Aug.	31	25 Aug.	31	26 Aug.	31	27 Aug.
35	27 Aug.	35	28 Aug.	35	29 Aug.	35	30 Aug.	35	31 Aug.
40	1 Sept.	40	2 Sept.	40	3 Sept.	40	4 Sept.	40	5 Sept.
41	2 Sept.	41	3 Sept.	41	4 Sept.	41	5 Sept.	41	6 Sept.
42	3 Sept.	42	4 Sept.	42	5 Sept.	42	6 Sept.	42	7 Sept.
45	6 Sept.	45	7 Sept.	45	8 Sept.	45	9 Sept.	45	10 Sept.
49	10 Sept.	49	11 Sept.	49	12 Sept.	49	13 Sept.	49	14 Sept.
50	11 Sept.	50	12 Sept.	50	13 Sept.	50	14 Sept.	50	15 Sept.
51	12 Sept.	51	13 Sept.	51	14 Sept.	51	15 Sept.	51	16 Sept.
55	16 Sept.	55	17 Sept.	55	18 Sept.	55	19 Sept.	55	20 Sept.
56	17 Sept.	56	18 Sept.	56	19 Sept.	56	20 Sept.	56	21 Sept.
60	21 Sept.	60	22 Sept.	60	23 Sept.	60	24 Sept.	60	25 Sept.
61	22 Sept.	61	23 Sept.	61	24 Sept.	61	25 Sept.	61	26 Sept.
63	24 Sept.	63	25 Sept.	63	26 Sept.	63	27 Sept.	63	28 Sept.
65	26 Sept.	65	27 Sept.	65	28 Sept.	65	29 Sept.	65	30 Sept.
70	1 Oct.	70	2 Oct.	70	3 Oct.	70	4 Oct.	70	5 Oct.
71	2 Oct.	71	3 Oct.	71	4 Oct.	71	5 Oct.	71	6 Oct.
75	6 Oct.	75	7 Oct.	75	8 Oct.	75	9 Oct.	75	10 Oct.
77	8 Oct.	77	9 Oct.	77	10 Oct.	77	11 Oct.	77	12 Oct.
80	11 Oct.	80	12 Oct.	80	13 Oct.	80	14 Oct.	80	15 Oct.
85	16 Oct.	85	17 Oct.	85	18 Oct.	85	19 Oct.	85	20 Oct.
90	21 Oct.	90	22 Oct.	90	23 Oct.	90	24 Oct.	90	25 Oct.
95	26 Oct.	95	27 Oct.	95	28 Oct.	95	29 Oct.	95	30 Oct.
100	31 Oct.	100	1 Nov.	100	2 Nov.	100	3 Nov.	100	4 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	23 Aug.	1	24 Aug.	1	25 Aug.	1	26 Aug.	1	27 Aug.
2	23 Sept.	2	24 Sept.	2	25 Sept.	2	26 Sept.	2	27 Sept.
3	23 Oct.	3	24 Oct.	3	25 Oct.	3	26 Oct.	3	27 Oct.
4	23 Nov.	4	24 Nov.	4	25 Nov.	4	26 Nov.	4	27 Nov.
5	23 Dec.	5	24 Dec.	5	25 Dec.	5	26 Dec.	5	27 Dec.
6	23 Jan.	6	24 Jan.	6	25 Jan.	6	26 Jan.	6	27 Jan.
7	23 Feb.	7	24 Feb.	7	25 Feb.	7	26 Feb.	7	27 Feb.
8	23 Mar.	8	24 Mar.	8	25 Mar.	8	26 Mar.	8	27 Mar.
9	23 April	9	24 April	9	25 April	9	26 April	9	27 April
10	23 May	10	24 May	10	25 May	10	26 May	10	27 May
11	23 June	11	24 June	11	25 June	11	26 June	11	27 June
12	23 July	12	24 July	12	25 July	12	26 July	12	27 July

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JULY.

25 July		26 July		27 July		28 July		29 July	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	29 July	1	30 July	1	31 July	1	1 Aug.	1	2 Aug.
2	30 July	2	31 July	2	1 Aug.	2	2 Aug.	2	3 Aug.
3	31 July	3	1 Aug.	3	2 Aug.	3	3 Aug.	3	4 Aug.
4	1 Aug.	4	2 Aug.	4	3 Aug.	4	4 Aug.	4	5 Aug.
5	2 Aug.	5	3 Aug.	5	4 Aug.	5	5 Aug.	5	6 Aug.
6	3 Aug.	6	4 Aug.	6	5 Aug.	6	6 Aug.	6	7 Aug.
7	4 Aug.	7	5 Aug.	7	6 Aug.	7	7 Aug.	7	8 Aug.
8	5 Aug.	8	6 Aug.	8	7 Aug.	8	8 Aug.	8	9 Aug.
9	6 Aug.	9	7 Aug.	9	8 Aug.	9	9 Aug.	9	10 Aug.
10	7 Aug.	10	8 Aug.	10	9 Aug.	10	10 Aug.	10	11 Aug.
14	11 Aug.	14	12 Aug.	14	13 Aug.	14	14 Aug.	14	15 Aug.
15	12 Aug.	15	13 Aug.	15	14 Aug.	15	15 Aug.	15	16 Aug.
20	17 Aug.	20	18 Aug.	20	19 Aug.	20	20 Aug.	20	21 Aug.
21	18 Aug.	21	19 Aug.	21	20 Aug.	21	21 Aug.	21	22 Aug.
25	22 Aug.	25	23 Aug.	25	24 Aug.	25	25 Aug.	25	26 Aug.
28	25 Aug.	28	26 Aug.	28	27 Aug.	28	28 Aug.	28	29 Aug.
30	27 Aug.	30	28 Aug.	30	29 Aug.	30	30 Aug.	30	31 Aug.
31	28 Aug.	31	29 Aug.	31	30 Aug.	31	31 Aug.	31	1 Sept.
35	1 Sept.	35	2 Sept.	35	3 Sept.	35	4 Sept.	35	5 Sept.
40	6 Sept.	40	7 Sept.	40	8 Sept.	40	9 Sept.	40	10 Sept.
41	7 Sept.	41	8 Sept.	41	9 Sept.	41	10 Sept.	41	11 Sept.
42	8 Sept.	42	9 Sept.	42	10 Sept.	42	11 Sept.	42	12 Sept.
45	11 Sept.	45	12 Sept.	45	13 Sept.	45	14 Sept.	45	15 Sept.
49	15 Sept.	49	16 Sept.	49	17 Sept.	49	18 Sept.	49	19 Sept.
50	16 Sept.	50	17 Sept.	50	18 Sept.	50	19 Sept	50	20 Sept.
51	17 Sept.	51	18 Sept.	51	19 Sept.	51	20 Sept.	51	21 Sept.
55	21 Sept.	55	22 Sept.	55	23 Sept.	55	24 Sept.	55	25 Sept.
56	22 Sept.	56	23 Sept.	56	24 Sept.	56	25 Sept.	56	26 Sept.
60	26 Sept.	60	27 Sept.	60	28 Sept.	60	29 Sept.	60	30 Sept.
61	27 Sept.	61	28 Sept.	61	29 Sept.	61	30 Sept.	61	1 Oct.
63	29 Sept.	63	30 Sept.	63	1 Oct.	63	2 Oct.	63	3 Oct.
65	1 Oct.	65	2 Oct.	65	3 Oct.	65	4 Oct.	65	5 Oct.
70	6 Oct.	70	7 Oct.	70	8 Oct.	70	9 Oct.	70	10 Oct.
71	7 Oct.	71	8 Oct.	71	9 Oct.	71	10 Oct.	71	11 Oct.
75	11 Oct.	75	12 Oct.	75	13 Oct.	75	14 Oct.	75	15 Oct.
77	13 Oct.	77	14 Oct.	77	15 Oct.	77	16 Oct.	77	17 Oct.
80	16 Oct.	80	17 Oct.	80	18 Oct.	80	19 Oct.	80	20 Oct.
85	21 Oct.	85	22 Oct.	85	23 Oct.	85	24 Oct.	85	25 Oct.
90	26 Oct.	90	27 Oct.	90	28 Oct.	90	29 Oct.	90	30 Oct.
95	31 Oct.	95	1 Nov.	95	2 Nov.	95	3 Nov.	95	4 Nov.
100	5 Nov.	100	6 Nov.	100	7 Nov.	100	8 Nov.	100	9 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	28 Aug.	1	29 Aug.	1	30 Aug.	1	31 Aug.	1	1 Sept.
2	28 Sept.	2	29 Sept.	2	30 Sept.	2	1 Oct.	2	2 Oct.
3	28 Oct.	3	29 Oct.	3	30 Oct.	3	31 Oct.	3	1 Nov.
4	28 Nov.	4	29 Nov.	4	30 Nov.	4	1 Dec.	4	2 Dec.
5	28 Dec.	5	29 Dec.	5	30 Dec.	5	31 Dec.	5	1 Jan.
6	28 Jan.	6	29 Jan.	6	30 Jan.	6	31 Jan.	6	1 Feb.
7	28 Feb.	7	1 Mar.	7	2 Mar.	7	3 Mar.	7	3 Mar.
8	28 Mar.	8	29 Mar.	8	30 Mar.	8	31 Mar.	8	1 April
9	28 April	9	29 April	9	30 April	9	1 May	9	2 May
10	28 May	10	29 May	10	30 May	10	31 May	10	1 June
11	28 June	11	29 June	11	30 June	11	1 July	11	2 July
12	28 July	12	29 July	12	30 July	12	31 July	12	1 Aug.

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AUGUST.

30 July		31 July		1 Aug.		2 Aug.		3 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	3 Aug.	1	4 Aug.	1	5 Aug.	1	6 Aug.	1	7 Aug.
2	4 Aug.	2	5 Aug.	2	6 Aug.	2	7 Aug.	2	8 Aug.
3	5 Aug.	3	6 Aug.	3	7 Aug.	3	8 Aug.	3	9 Aug.
4	6 Aug.	4	7 Aug.	4	8 Aug.	4	9 Aug.	4	10 Aug.
5	7 Aug.	5	8 Aug.	5	9 Aug.	5	10 Aug.	5	11 Aug.
6	8 Aug.	6	9 Aug.	6	10 Aug.	6	11 Aug.	6	12 Aug.
7	9 Aug.	7	10 Aug.	7	11 Aug.	7	12 Aug.	7	13 Aug.
8	10 Aug.	8	11 Aug.	8	12 Aug.	8	13 Aug.	8	14 Aug.
9	11 Aug	9	12 Aug.	9	13 Aug.	9	14 Aug.	9	15 Aug.
10	12 Aug.	10	13 Aug.	10	14 Aug.	10	15 Aug.	10	16 Aug.
14	16 Aug.	14	17 Aug.	14	18 Aug.	14	19 Aug.	14	20 Aug.
15	17 Aug.	15	18 Aug.	15	19 Aug.	15	20 Aug.	15	21 Aug.
20	22 Aug.	20	23 Aug.	20	24 Aug.	20	25 Aug.	20	26 Aug.
21	23 Aug.	21	24 Aug.	21	25 Aug.	21	26 Aug.	21	27 Aug.
25	27 Aug.	25	28 Aug.	25	29 Aug.	25	30 Aug.	25	31 Aug.
28	30 Aug.	28	31 Aug.	28	1 Sept.	28	2 Sept.	28	3 Sept.
30	1 Sept.	30	2 Sept.	30	3 Sept.	30	4 Sept.	30	5 Sept.
31	2 Sept.	31	3 Sept.	31	4 Sept.	31	5 Sept.	31	6 Sept.
35	6 Sept.	35	7 Sept.	35	8 Sept.	35	9 Sept.	35	10 Sept.
40	11 Sept.	40	12 Sept.	40	13 Sept.	40	14 Sept.	40	15 Sept.
41	12 Sept.	41	13 Sept.	41	14 Sept.	41	15 Sept.	41	16 Sept.
42	13 Sept.	42	14 Sept.	42	15 Sept.	42	16 Sept.	42	17 Sept.
45	16 Sept.	45	17 Sept.	45	18 Sept.	45	19 Sept.	45	20 Sept.
49	20 Sept.	49	21 Sept.	49	22 Sept.	49	23 Sept.	49	24 Sept.
50	21 Sept.	50	22 Sept.	50	23 Sept.	50	24 Sept.	50	25 Sept.
51	22 Sept.	51	23 Sept.	51	24 Sept.	51	25 Sept.	51	26 Sept.
55	26 Sept.	55	27 Sept.	55	28 Sept.	55	29 Sept.	55	30 Sept.
56	27 Sept.	56	28 Sept.	56	29 Sept.	56	30 Sept.	56	1 Oct.
60	1 Oct.	60	2 Oct.	60	3 Oct.	60	4 Oct.	60	5 Oct.
61	2 Oct.	61	3 Oct.	61	4 Oct.	61	5 Oct.	61	6 Oct.
63	4 Oct.	63	5 Oct.	63	6 Oct.	63	7 Oct.	63	8 Oct.
65	6 Oct.	65	7 Oct.	65	8 Oct.	65	9 Oct.	65	10 Oct.
70	11 Oct.	70	12 Oct.	70	13 Oct.	70	14 Oct.	70	15 Oct.
71	12 Oct.	71	13 Oct.	71	14 Oct.	71	15 Oct.	71	16 Oct.
75	16 Oct.	75	17 Oct.	75	18 Oct.	75	19 Oct.	75	20 Oct.
77	18 Oct.	77	19 Oct.	77	20 Oct.	77	21 Oct.	77	22 Oct.
80	21 Oct.	80	22 Oct.	80	23 Oct.	80	24 Oct.	80	25 Oct.
85	26 Oct.	85	27 Oct.	85	28 Oct.	85	29 Oct.	85	30 Oct.
90	31 Oct.	90	1 Nov.	90	2 Nov.	90	3 Nov.	90	4 Nov.
95	5 Nov.	95	6 Nov.	95	7 Nov	95	8 Nov.	95	9 Nov.
100	10 Nov.	100	11 Nov.	100	12 Nov.	100	13 Nov.	100	14 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	2 Sept.	1	3 Sept.	1	4 Sept.	1	5 Sept.	1	6 Sept.
2	3 Oct.	2	3 Oct.	2	4 Oct.	2	5 Oct.	2	6 Oct.
3	2 Nov.	3	3 Nov.	3	4 Nov.	3	5 Nov.	3	6 Nov.
4	3 Dec.	4	3 Dec.	4	4 Dec.	4	5 Dec.	4	6 Dec.
5	2 Jan.	5	3 Jan.	5	4 Jan.	5	5 Jan.	5	6 Jan.
6	2 Feb.	6	3 Feb.	6	4 Feb.	6	5 Feb.	6	6 Feb.
7	3 Mar.	7	3 Mar.	7	4 Mar.	7	5 Mar.	7	6 Mar.
8	2 April	8	3 April	8	4 April	8	5 April	8	6 April
9	3 May	9	3 May	9	4 May	9	5 May	9	6 May
10	2 June	10	3 June	10	4 June	10	5 June	10	6 June
11	3 July	11	3 July	11	4 July	11	5 July	11	6 July
12	2 Aug.	12	3 Aug.	12	4 Aug.	12	5 Aug.	12	6 Aug.

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AUGUST.

4 Aug.		5 Aug.		6 Aug.		7 Aug.		8 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	8 Aug.	1	9 Aug.	1	10 Aug.	1	11 Aug.	1	12 Aug.
2	9 Aug.	2	10 Aug.	2	11 Aug.	2	12 Aug.	2	13 Aug.
3	10 Aug.	3	11 Aug.	3	12 Aug.	3	13 Aug.	3	14 Aug.
4	11 Aug.	4	12 Aug.	4	13 Aug.	4	14 Aug.	4	15 Aug.
5	12 Aug.	5	13 Aug.	5	14 Aug.	5	15 Aug.	5	16 Aug.
6	13 Aug.	6	14 Aug.	6	15 Aug.	6	16 Aug	6	17 Aug.
7	14 Aug.	7	15 Aug.	7	16 Aug.	7	17 Aug.	7	18 Aug.
8	15 Aug.	8	16 Aug.	8	17 Aug.	8	18 Aug.	8	19 Aug.
9	16 Aug.	9	17 Aug.	9	18 Aug.	9	19 Aug.	9	20 Aug.
10	17 Aug.	10	18 Aug.	10	19 Aug.	10	20 Aug.	10	21 Aug.
14	21 Aug.	14	22 Aug.	14	23 Aug.	14	24 Aug.	14	25 Aug.
15	22 Aug.	15	23 Aug.	15	24 Aug.	15	25 Aug.	15	26 Aug.
20	27 Aug.	20	28 Aug.	20	29 Aug.	20	30 Aug.	20	31 Aug.
21	28 Aug.	21	29 Aug.	21	30 Aug.	21	31 Aug.	21	1 Sept.
25	1 Sept.	25	2 Sept.	25	3 Sept.	25	4 Sept.	25	5 Sept.
28	4 Sept.	28	5 Sept.	28	6 Sept.	28	7 Sept.	28	8 Sept.
30	6 Sept.	30	7 Sept.	30	8 Sept.	30	9 Sept.	30	10 Sept.
31	7 Sept.	31	8 Sept.	31	9 Sept.	31	10 Sept.	31	11 Sept.
35	11 Sept.	35	12 Sept.	35	13 Sept.	35	14 Sept.	35	15 Sept.
40	16 Sept.	40	17 Sept.	40	18 Sept.	40	19 Sept	40	20 Sept.
41	17 Sept.	41	18 Sept.	41	19 Sept.	41	20 Sept.	41	21 Sept.
42	18 Sept.	42	19 Sept.	42	20 Sept.	42	21 Sept.	42	22 Sept.
45	21 Sept.	45	22 Sept.	45	23 Sept.	45	24 Sept.	45	25 Sept.
49	25 Sept.	49	26 Sept.	49	27 Sept.	49	28 Sept.	49	29 Sept.
50	26 Sept.	50	27 Sept.	50	28 Sept.	50	29 Sept.	50	30 Sept.
51	27 Sept.	51	28 Sept.	51	29 Sept.	51	30 Sept.	51	1 Oct.
55	1 Oct.	55	2 Oct.	55	3 Oct.	55	4 Oct.	55	5 Oct.
56	2 Oct.	56	3 Oct.	56	4 Oct.	56	5 Oct.	56	6 Oct.
60	6 Oct.	60	7 Oct.	60	8 Oct.	60	9 Oct.	60	10 Oct.
61	7 Oct.	61	8 Oct.	61	9 Oct.	61	10 Oct.	61	11 Oct.
63	9 Oct.	63	10 Oct.	63	11 Oct.	63	12 Oct.	63	13 Oct.
65	11 Oct.	65	12 Oct.	65	13 Oct.	65	14 Oct.	65	15 Oct.
70	16 Oct.	70	17 Oct.	70	18 Oct.	70	19 Oct.	70	20 Oct.
71	17 Oct.	71	18 Oct.	71	19 Oct.	71	20 Oct.	71	21 Oct.
75	21 Oct.	75	22 Oct.	75	23 Oct.	75	24 Oct.	75	25 Oct.
77	23 Oct.	77	24 Oct.	77	25 Oct.	77	26 Oct.	77	27 Oct.
80	26 Oct.	80	27 Oct.	80	28 Oct.	80	29 Oct.	80	30 Oct.
85	31 Oct.	85	1 Nov.	85	2 Nov.	85	3 Nov.	85	4 Nov.
90	5 Nov.	90	6 Nov.	90	7 Nov.	90	8 Nov.	90	9 Nov.
95	10 Nov	95	11 Nov.	95	12 Nov.	95	13 Nov.	95	14 Nov.
100	15 Nov.	100	16 Nov.	100	17 Nov.	100	18 Nov.	100	19 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	7 Sept.	1	8 Sept.	1	9 Sept.	1	10 Sept.	1	11 Sept.
2	7 Oct.	2	8 Oct.	2	9 Oct.	2	10 Oct.	2	11 Oct.
3	7 Nov.	3	8 Nov.	3	9 Nov.	3	10 Nov.	3	11 Nov.
4	7 Dec.	4	8 Dec.	4	9 Dec.	4	10 Dec.	4	11 Dec.
5	7 Jan.	5	8 Jan.	5	9 Jan.	5	10 Jan.	5	11 Jan.
6	7 Feb.	6	8 Feb.	6	9 Feb.	6	10 Feb.	6	11 Feb.
7	7 Mar.	7	8 Mar.	7	9 Mar.	7	10 Mar.	7	11 Mar.
8	7 April	8	8 April	8	9 April	8	10 April	8	11 April
9	7 May	9	8 May	9	9 May	9	10 May	9	11 May
10	7 June	10	8 June	10	9 June	10	10 June	10	11 June
11	7 July	11	8 July	11	9 July	11	10 July	11	11 July
12	7 Aug.	12	8 Aug.	12	9 Aug.	12	10 Aug.	12	11 Aug.

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AUGUST.

9 Aug.		10 Aug.		11 Aug.		12 Aug.		13 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	13 Aug.	1	14 Aug.	1	15 Aug.	1	16 Aug.	1	17 Aug.
2	14 Aug.	2	15 Aug.	2	16 Aug.	2	17 Aug	2	18 Aug.
3	15 Aug.	3	16 Aug.	3	17 Aug.	3	18 Aug.	3	19 Aug.
4	16 Aug.	4	17 Aug.	4	18 Aug.	4	19 Aug.	4	20 Aug.
5	17 Aug	5	18 Aug.	5	19 Aug.	5	20 Aug.	5	21 Aug.
6	18 Aug.	6	19 Aug.	6	20 Aug.	6	21 Aug.	6	22 Aug.
7	19 Aug.	7	20 Aug.	7	21 Aug.	7	22 Aug.	7	23 Aug.
8	20 Aug.	8	21 Aug.	8	22 Aug.	8	23 Aug.	8	24 Aug.
9	21 Aug.	9	22 Aug.	9	23 Aug.	9	24 Aug.	9	25 Aug.
10	22 Aug.	10	23 Aug.	10	24 Aug.	10	25 Aug.	10	26 Aug.
14	26 Aug.	14	27 Aug.	14	28 Aug.	14	29 Aug.	14	30 Aug.
15	27 Aug.	15	28 Aug.	15	29 Aug.	15	30 Aug.	15	31 Aug.
20	1 Sept.	20	2 Sept.	20	3 Sept.	20	4 Sept.	20	5 Sept.
21	2 Sept.	21	3 Sept.	21	4 Sept.	21	5 Sept.	21	6 Sept.
25	6 Sept.	25	7 Sept.	25	8 Sept.	25	9 Sept.	25	10 Sept.
28	9 Sept.	28	10 Sept.	28	11 Sept.	28	12 Sept.	28	13 Sept.
30	11 Sept.	30	12 Sept.	30	13 Sept.	30	14 Sept.	30	15 Sept.
31	12 Sept.	31	13 Sept.	31	14 Sept.	31	15 Sept.	31	16 Sept.
35	16 Sept.	35	17 Sept.	35	18 Sept.	35	19 Sept.	35	20 Sept.
40	21 Sept.	40	22 Sept.	40	23 Sept.	40	24 Sept.	40	25 Sept.
41	22 Sept.	41	23 Sept.	41	24 Sept.	41	25 Sept.	41	26 Sept.
42	23 Sept.	42	24 Sept.	42	25 Sept.	42	26 Sept.	42	27 Sept.
45	26 Sept.	45	27 Sept.	45	28 Sept.	45	29 Sept.	45	30 Sept.
49	30 Sept.	49	1 Oct.	49	2 Oct.	49	3 Oct.	49	4 Oct.
50	1 Oct.	50	2 Oct.	50	3 Oct.	50	4 Oct.	50	5 Oct.
51	2 Oct.	51	3 Oct.	51	4 Oct.	51	5 Oct.	51	6 Oct.
55	6 Oct.	55	7 Oct.	55	8 Oct.	55	9 Oct.	55	10 Oct.
56	7 Oct.	56	8 Oct.	56	9 Oct.	56	10 Oct.	56	11 Oct.
60	11 Oct.	60	12 Oct.	60	13 Oct.	60	14 Oct.	60	15 Oct.
61	12 Oct.	61	13 Oct.	61	14 Oct.	61	15 Oct	61	16 Oct.
63	14 Oct.	63	15 Oct.	63	16 Oct.	63	17 Oct.	63	18 Oct.
65	16 Oct.	65	17 Oct.	65	18 Oct.	65	19 Oct.	65	20 Oct.
70	21 Oct.	70	22 Oct.	70	23 Oct.	70	24 Oct.	70	25 Oct.
71	22 Oct.	71	23 Oct.	71	24 Oct.	71	25 Oct.	71	26 Oct.
75	26 Oct.	75	27 Oct.	75	28 Oct.	75	29 Oct.	75	30 Oct.
77	28 Oct.	77	29 Oct.	77	30 Oct.	77	31 Oct.	77	1 Nov.
80	31 Oct.	80	1 Nov.	80	2 Nov.	80	3 Nov.	80	4 Nov.
85	5 Nov.	85	6 Nov.	85	7 Nov.	85	8 Nov.	85	9 Nov.
90	10 Nov.	90	11 Nov.	90	12 Nov.	90	13 Nov.	90	14 Nov.
95	15 Nov.	95	16 Nov.	95	17 Nov.	95	18 Nov.	95	19 Nov.
100	20 Nov.	100	21 Nov.	100	22 Nov.	100	23 Nov.	100	24 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	12 Sept.	1	13 Sept.	1	14 Sept.	1	15 Sept.	1	16 Sept.
2	12 Oct.	2	13 Oct.	2	14 Oct.	2	15 Oct.	2	16 Oct.
3	12 Nov.	3	13 Nov.	3	14 Nov.	3	15 Nov.	3	16 Nov.
4	12 Dec.	4	13 Dec.	4	14 Dec.	4	15 Dec.	4	16 Dec.
5	12 Jan.	5	13 Jan.	5	14 Jan.	5	15 Jan.	5	16 Jan.
6	12 Feb.	6	13 Feb.	6	14 Feb.	6	15 Feb.	6	16 Feb.
7	12 Mar.	7	13 Mar.	7	14 Mar.	7	15 Mar.	7	16 Mar.
8	12 April	8	13 April	8	14 April	8	15 April	8	16 April
9	12 May	9	13 May	9	14 May	9	15 May	9	16 May
10	12 June	10	13 June	10	14 June	10	15 June	10	16 June
11	12 July	11	13 July	11	14 July	11	15 July	11	16 July
12	12 Aug.	12	13 Aug.	12	14 Aug.	12	15 Aug.	12	16 Aug.

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AUGUST.

14 Aug.		15 Aug.		16 Aug.		17 Aug.		18 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	18 Aug.	1	19 Aug.	1	20 Aug.	1	21 Aug.	1	22 Aug.
2	19 Aug.	2	20 Aug.	2	21 Aug.	2	22 Aug.	2	23 Aug.
3	20 Aug.	3	21 Aug.	3	22 Aug.	3	23 Aug.	3	24 Aug.
4	21 Aug.	4	22 Aug.	4	23 Aug.	4	24 Aug.	4	25 Aug.
5	22 Aug.	5	23 Aug.	5	24 Aug.	5	25 Aug.	5	26 Aug.
6	23 Aug.	6	24 Aug.	6	25 Aug.	6	26 Aug.	6	27 Aug.
7	24 Aug.	7	25 Aug.	7	26 Aug.	7	27 Aug.	7	28 Aug.
8	25 Aug.	8	26 Aug.	8	27 Aug.	8	28 Aug.	8	29 Aug.
9	26 Aug.	9	27 Aug.	9	28 Aug.	9	29 Aug.	9	30 Aug.
10	27 Aug.	10	28 Aug.	10	29 Aug.	10	30 Aug.	10	31 Aug.
14	31 Aug.	14	1 Sept.	14	2 Sept.	14	3 Sept.	14	4 Sept.
15	1 Sept.	15	2 Sept.	15	3 Sept.	15	4 Sept.	15	5 Sept.
20	6 Sept.	20	7 Sept.	20	8 Sept.	20	9 Sept.	20	10 Sept.
21	7 Sept.	21	8 Sept.	21	9 Sept.	21	10 Sept.	21	11 Sept.
25	11 Sept.	25	12 Sept.	25	13 Sept.	25	14 Sept.	25	15 Sept.
28	14 Sept.	28	15 Sept.	28	16 Sept.	28	17 Sept.	28	18 Sept.
30	16 Sept.	30	17 Sept.	30	18 Sept.	30	19 Sept.	30	20 Sept.
31	17 Sept.	31	18 Sept.	31	19 Sept.	31	20 Sept.	31	21 Sept.
35	21 Sept.	35	22 Sept.	35	23 Sept.	35	24 Sept.	35	25 Sept.
40	26 Sept.	40	27 Sept.	40	28 Sept.	40	29 Sept.	40	30 Sept.
41	27 Sept.	41	28 Sept.	41	29 Sept.	41	30 Sept.	41	1 Oct.
42	28 Sept.	42	29 Sept.	42	30 Sept.	42	1 Oct.	42	2 Oct.
45	1 Oct.	45	2 Oct.	45	3 Oct.	45	4 Oct.	45	5 Oct.
49	5 Oct.	49	6 Oct.	49	7 Oct.	49	8 Oct.	49	9 Oct.
50	6 Oct.	50	7 Oct.	50	8 Oct.	50	9 Oct.	50	10 Oct.
51	7 Oct.	51	8 Oct.	51	9 Oct.	51	10 Oct.	51	11 Oct.
55	11 Oct.	55	12 Oct.	55	13 Oct.	55	14 Oct.	55	15 Oct.
56	12 Oct.	56	13 Oct.	56	14 Oct.	56	15 Oct.	56	16 Oct.
60	16 Oct.	60	17 Oct.	60	18 Oct.	60	19 Oct.	60	20 Oct.
61	17 Oct.	61	18 Oct.	61	19 Oct.	61	20 Oct.	61	21 Oct.
63	19 Oct.	63	20 Oct.	63	21 Oct.	63	22 Oct.	63	23 Oct.
65	21 Oct.	65	22 Oct.	65	23 Oct.	65	24 Oct.	65	25 Oct.
70	26 Oct.	70	27 Oct.	70	28 Oct.	70	29 Oct.	70	30 Oct.
71	27 Oct.	71	28 Oct.	71	29 Oct.	71	30 Oct.	71	31 Oct.
75	31 Oct.	75	1 Nov.	75	2 Nov.	75	3 Nov.	75	4 Nov.
77	2 Nov.	77	3 Nov.	77	4 Nov.	77	5 Nov.	77	6 Nov.
80	5 Nov.	80	6 Nov.	80	7 Nov.	80	8 Nov.	80	9 Nov.
85	10 Nov.	85	11 Nov.	85	12 Nov.	85	13 Nov.	85	14 Nov.
90	15 Nov.	90	16 Nov.	90	17 Nov.	90	18 Nov.	90	19 Nov.
95	20 Nov.	95	21 Nov.	95	22 Nov.	95	23 Nov.	95	24 Nov.
100	25 Nov.	100	26 Nov.	100	27 Nov.	100	28 Nov.	100	29 Nov.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	17 Sept.	1	18 Sept.	1	19 Sept.	1	20 Sept.	1	21 Sept.
2	17 Oct.	2	18 Oct.	2	19 Oct.	2	20 Oct.	2	21 Oct.
3	17 Nov.	3	18 Nov.	3	19 Nov.	3	20 Nov.	3	21 Nov.
4	17 Dec.	4	18 Dec.	4	19 Dec.	4	20 Dec.	4	21 Dec.
5	17 Jan.	5	18 Jan.	5	19 Jan.	5	20 Jan.	5	21 Jan.
6	17 Feb.	6	18 Feb.	6	19 Feb.	6	20 Feb.	6	21 Feb.
7	17 Mar.	7	18 Mar.	7	19 Mar.	7	20 Mar.	7	21 Mar.
8	17 April	8	18 April	8	19 April	8	20 April	8	21 April
9	17 May	9	18 May	9	19 May	9	20 May	9	21 May
10	17 June	10	18 June	10	19 June	10	20 June	10	21 June
11	17 July	11	18 July	11	19 July	11	20 July	11	21 July
12	17 Aug.	12	18 Aug.	12	19 Aug.	12	20 Aug.	12	21 Aug.

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AUGUST.

19 Aug.		20 Aug.		21 Aug.		22 Aug.		23 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	23 Aug.	1	24 Aug.	1	25 Aug.	1	26 Aug.	1	27 Aug.
2	24 Aug.	2	25 Aug.	2	26 Aug.	2	27 Aug.	2	28 Aug.
3	25 Aug.	3	26 Aug.	3	27 Aug.	3	28 Aug.	3	29 Aug.
4	26 Aug.	4	27 Aug.	4	28 Aug.	4	29 Aug.	4	30 Aug.
5	27 Aug.	5	28 Aug.	5	29 Aug.	5	30 Aug.	5	31 Aug.
6	28 Aug.	6	29 Aug.	6	30 Aug.	6	31 Aug.	6	1 Sept.
7	29 Aug.	7	30 Aug.	7	31 Aug.	7	1 Sept.	7	2 Sept.
8	30 Aug.	8	31 Aug.	8	1 Sept.	8	2 Sept.	8	3 Sept.
9	31 Aug.	9	1 Sept.	9	2 Sept.	9	3 Sept.	9	4 Sept.
10	1 Sept.	10	2 Sept.	10	3 Sept.	10	4 Sept.	10	5 Sept.
14	5 Sept.	14	6 Sept.	14	7 Sept.	14	8 Sept.	14	9 Sept.
15	6 Sept.	15	7 Sept.	15	8 Sept.	15	9 Sept.	15	10 Sept.
20	11 Sept.	20	12 Sept.	20	13 Sept.	20	14 Sept.	20	15 Sept.
21	12 Sept.	21	13 Sept.	21	14 Sept.	21	15 Sept.	21	16 Sept.
25	16 Sept.	25	17 Sept.	25	18 Sept.	25	19 Sept.	25	20 Sept.
28	19 Sept.	28	20 Sept.	28	21 Sept.	28	22 Sept.	28	23 Sept.
30	21 Sept.	30	22 Sept.	30	23 Sept.	30	24 Sept.	30	25 Sept.
31	22 Sept.	31	23 Sept.	31	24 Sept.	31	25 Sept.	31	26 Sept.
35	26 Sept.	35	27 Sept.	35	28 Sept.	35	29 Sept.	35	30 Sept.
40	1 Oct.	40	2 Oct.	40	3 Oct.	40	4 Oct.	40	5 Oct.
41	2 Oct.	41	3 Oct.	41	4 Oct.	41	5 Oct.	41	6 Oct.
42	3 Oct.	42	4 Oct.	42	5 Oct.	42	6 Oct.	42	7 Oct.
45	6 Oct.	45	7 Oct.	45	8 Oct.	45	9 Oct.	45	10 Oct.
49	10 Oct.	49	11 Oct.	49	12 Oct.	49	13 Oct.	49	14 Oct.
50	11 Oct.	50	12 Oct.	50	13 Oct.	50	14 Oct.	50	15 Oct.
51	12 Oct.	51	13 Oct.	51	14 Oct.	51	15 Oct.	51	16 Oct.
55	16 Oct.	55	17 Oct.	55	18 Oct.	55	19 Oct.	55	20 Oct.
56	17 Oct.	56	18 Oct.	56	19 Oct.	56	20 Oct.	56	21 Oct.
60	21 Oct.	60	22 Oct.	60	23 Oct.	60	24 Oct.	60	25 Oct.
61	22 Oct.	61	23 Oct.	61	24 Oct.	61	25 Oct.	61	26 Oct.
63	24 Oct.	63	25 Oct.	63	26 Oct.	63	27 Oct.	63	28 Oct.
65	26 Oct.	65	27 Oct.	65	28 Oct.	65	29 Oct.	65	30 Oct.
70	31 Oct.	70	1 Nov.	70	2 Nov.	70	3 Nov.	70	4 Nov.
71	1 Nov.	71	2 Nov.	71	3 Nov.	71	4 Nov.	71	5 Nov.
75	5 Nov.	75	6 Nov.	75	7 Nov.	75	8 Nov.	75	9 Nov.
77	7 Nov.	77	8 Nov.	77	9 Nov.	77	10 Nov.	77	11 Nov.
80	10 Nov.	80	11 Nov.	80	12 Nov.	80	13 Nov.	80	14 Nov.
85	15 Nov.	85	16 Nov.	85	17 Nov.	85	18 Nov.	85	19 Nov.
90	20 Nov.	90	21 Nov.	90	22 Nov.	90	23 Nov.	90	24 Nov.
95	25 Nov.	95	26 Nov.	95	27 Nov.	95	28 Nov.	95	29 Nov.
100	30 Nov.	100	1 Dec.	100	2 Dec.	100	3 Dec.	100	4 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	22 Sept.	1	23 Sept.	1	24 Sept.	1	25 Sept.	1	26 Sept.
2	22 Oct.	2	23 Oct.	2	24 Oct.	2	25 Oct.	2	26 Oct.
3	22 Nov.	3	23 Nov.	3	24 Nov.	3	25 Nov.	3	26 Nov.
4	22 Dec.	4	23 Dec.	4	24 Dec.	4	25 Dec.	4	26 Dec.
5	22 Jan.	5	23 Jan.	5	24 Jan.	5	25 Jan.	5	26 Jan.
6	22 Feb.	6	23 Feb.	6	24 Feb.	6	25 Feb.	6	26 Feb.
7	22 Mar.	7	23 Mar.	7	24 Mar.	7	25 Mar.	7	26 Mar.
8	22 April	8	23 April	8	24 April	8	25 April	8	26 April
9	22 May	9	23 May	9	24 May	9	25 May	9	26 May
10	22 June	10	23 June	10	24 June	10	25 June	10	26 June
11	22 July	11	23 July	11	24 July	11	25 July	11	26 July
12	22 Aug.	12	23 Aug.	12	24 Aug.	12	25 Aug.	12	26 Aug.

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AUGUST.

24 Aug.		25 Aug.		26 Aug.		27 Aug.		28 Aug.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	28 Aug.	1	29 Aug.	1	30 Aug.	1	31 Aug.	1	1 Sept.
2	29 Aug.	2	30 Aug.	2	31 Aug.	2	1 Sept	2	2 Sept.
3	30 Aug.	3	31 Aug.	3	1 Sept.	3	2 Sept.	3	3 Sept.
4	31 Aug.	4	1 Sept.	4	2 Sept.	4	3 Sept.	4	4 Sept.
5	1 Sept.	5	2 Sept.	5	3 Sept.	5	4 Sept.	5	5 Sept.
6	2 Sept.	6	3 Sept.	6	4 Sept.	6	5 Sept.	6	6 Sept.
7	3 Sept.	7	4 Sept.	7	5 Sept.	7	6 Sept.	7	7 Sept.
8	4 Sept.	8	5 Sept.	8	6 Sept.	8	7 Sept.	8	8 Sept.
9	5 Sept.	9	6 Sept.	9	7 Sept.	9	8 Sept.	9	9 Sept.
10	6 Sept.	10	7 Sept.	10	8 Sept.	10	9 Sept.	10	10 Sept.
14	10 Sept.	14	11 Sept.	14	12 Sept.	14	13 Sept.	14	14 Sept.
15	11 Sept.	15	12 Sept.	15	13 Sept.	15	14 Sept.	15	15 Sept.
20	16 Sept.	20	17 Sept.	20	18 Sept.	20	19 Sept	20	20 Sept.
21	17 Sept.	21	18 Sept.	21	19 Sept.	21	20 Sept.	21	21 Sept.
25	21 Sept.	25	22 Sept.	25	23 Sept.	25	24 Sept.	25	25 Sept.
28	24 Sept.	28	25 Sept.	28	26 Sept.	28	27 Sept.	28	28 Sept.
30	26 Sept.	30	27 Sept.	30	28 Sept.	30	29 Sept.	30	30 Sept.
31	27 Sept.	31	28 Sept.	31	29 Sept.	31	30 Sept.	31	1 Oct.
35	1 Oct.	35	2 Oct.	35	3 Oct.	35	4 Oct.	35	5 Oct.
40	6 Oct.	40	7 Oct.	40	8 Oct.	40	9 Oct.	40	10 Oct.
41	7 Oct.	41	8 Oct.	41	9 Oct.	41	10 Oct.	41	11 Oct.
42	8 Oct.	42	9 Oct.	42	10 Oct.	42	11 Oct.	42	12 Oct.
45	11 Oct.	45	12 Oct.	45	13 Oct.	45	14 Oct.	45	15 Oct
49	15 Oct.	49	16 Oct.	49	17 Oct.	49	18 Oct.	49	19 Oct.
50	16 Oct.	50	17 Oct.	50	18 Oct.	50	19 Oct.	50	20 Oct.
51	17 Oct.	51	18 Oct.	51	19 Oct.	51	20 Oct.	51	21 Oct.
55	21 Oct.	55	22 Oct.	55	23 Oct.	55	24 Oct.	55	25 Oct.
56	22 Oct.	56	23 Oct.	56	24 Oct.	56	25 Oct.	56	26 Oct.
60	26 Oct.	60	27 Oct.	60	28 Oct.	60	29 Oct.	60	30 Oct.
61	27 Oct.	61	28 Oct.	61	29 Oct.	61	30 Oct.	61	31 Oct.
63	29 Oct.	63	30 Oct.	63	31 Oct.	63	1 Nov.	63	2 Nov.
65	31 Oct.	65	1 Nov.	65	2 Nov.	65	3 Nov.	65	4 Nov.
70	5 Nov.	70	6 Nov.	70	7 Nov.	70	8 Nov.	70	9 Nov.
71	6 Nov.	71	7 Nov.	71	8 Nov.	71	9 Nov.	71	10 Nov.
75	10 Nov	75	11 Nov.	75	12 Nov.	75	13 Nov.	75	14 Nov.
77	12 Nov.	77	13 Nov.	77	14 Nov.	77	15 Nov.	77	16 Nov
80	15 Nov.	80	16 Nov.	80	17 Nov.	80	18 Nov.	80	19 Nov.
85	20 Nov.	85	21 Nov.	85	22 Nov.	85	23 Nov.	85	24 Nov.
90	25 Nov.	90	26 Nov.	90	27 Nov.	90	28 Nov.	90	29 Nov.
95	30 Nov.	95	1 Dec.	95	2 Dec.	95	3 Dec.	95	4 Dec.
100	5 Dec.	100	6 Dec.	100	7 Dec.	100	8 Dec.	100	9 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	27 Sept.	1	28 Sept.	1	29 Sept.	1	30 Sept.	1	1 Oct.
2	27 Oct.	2	28 Oct.	2	29 Oct.	2	30 Oct.	2	31 Oct
3	27 Nov.	3	28 Nov.	3	29 Nov.	3	30 Nov.	3	1 Dec.
4	27 Dec.	4	28 Dec.	4	29 Dec.	4	30 Dec.	4	31 Dec.
5	27 Jan.	5	28 Jan.	5	29 Jan.	5	30 Jan.	5	31 Jan.
6	27 Feb.	6	28 Feb.	6	1 Mar.	6	2 Mar.	6	3 Mar.
7	27 Mar.	7	28 Mar.	7	29 Mar.	7	30 Mar.	7	31 Mar.
8	27 April	8	28 April	8	29 April	8	30 April	8	1 May
9	27 May	9	28 May	9	29 May	9	30 May	9	31 May
10	27 June	10	28 June	10	29 June	10	30 June	10	1 July
11	27 July	11	28 July	11	29 July	11	30 July	11	31 July
12	27 Aug.	12	28 Aug.	12	29 Aug.	12	30 Aug.	12	31 Aug.

Digitized by Google

AUGUST.

29 Aug.		30 Aug.		31 Aug.		1 Sept.		2 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	2 Sept.	1	3 Sept.	1	4 Sept.	1	5 Sept.	1	6 Sept.
2	3 Sept.	2	4 Sept.	2	5 Sept.	2	6 Sept.	2	7 Sept.
3	4 Sept.	3	5 Sept.	3	6 Sept.	3	7 Sept.	3	8 Sept.
4	5 Sept.	4	6 Sept.	4	7 Sept.	4	8 Sept.	4	9 Sept.
5	6 Sept.	5	7 Sept.	5	8 Sept.	5	9 Sept.	5	10 Sept.
6	7 Sept.	6	8 Sept.	6	9 Sept.	6	10 Sept.	6	11 Sept.
7	8 Sept.	7	9 Sept.	7	10 Sept.	7	11 Sept.	7	12 Sept.
8	9 Sept.	8	10 Sept.	8	11 Sept.	8	12 Sept.	8	13 Sept.
9	10 Sept.	9	11 Sept.	9	12 Sept.	9	13 Sept.	9	14 Sept.
10	11 Sept.	10	12 Sept.	10	13 Sept.	10	14 Sept.	10	15 Sept.
14	15 Sept.	14	16 Sept.	14	17 Sept.	14	18 Sept.	14	19 Sept.
15	16 Sept.	15	17 Sept.	15	18 Sept.	15	19 Sept.	15	20 Sept.
20	21 Sept.	20	22 Sept.	20	23 Sept.	20	24 Sept.	20	25 Sept.
21	22 Sept.	21	23 Sept.	21	24 Sept.	21	25 Sept.	21	26 Sept.
25	26 Sept.	25	27 Sept.	25	28 Sept.	25	29 Sept.	25	30 Sept.
28	29 Sept.	28	30 Sept.	28	1 Oct.	28	2 Oct.	28	3 Oct.
30	1 Oct.	30	2 Oct.	30	3 Oct.	30	4 Oct.	30	5 Oct.
31	2 Oct.	31	3 Oct.	31	4 Oct.	31	5 Oct.	31	6 Oct.
35	6 Oct.	35	7 Oct.	35	8 Oct.	35	9 Oct.	35	10 Oct.
40	11 Oct.	40	12 Oct.	40	13 Oct.	40	14 Oct.	40	15 Oct.
41	12 Oct.	41	13 Oct.	41	14 Oct.	41	15 Oct	41	16 Oct.
42	13 Oct.	42	14 Oct.	42	15 Oct.	42	16 Oct.	42	17 Oct.
45	16 Oct.	45	17 Oct.	45	18 Oct.	45	19 Oct.	45	20 Oct.
49	20 Oct.	49	21 Oct.	49	22 Oct.	49	23 Oct.	49	24 Oct.
50	21 Oct.	50	22 Oct.	50	23 Oct.	50	24 Oct.	50	25 Oct.
51	22 Oct.	51	23 Oct.	51	24 Oct.	51	25 Oct.	51	26 Oct.
55	26 Oct.	55	27 Oct.	55	28 Oct.	55	29 Oct.	55	30 Oct.
56	27 Oct.	56	28 Oct.	56	29 Oct.	56	30 Oct.	56	31 Oct.
60	31 Oct.	60	1 Nov.	60	2 Nov.	60	3 Nov.	60	4 Nov.
61	1 Nov.	61	2 Nov.	61	3 Nov.	61	4 Nov.	61	5 Nov.
63	3 Nov.	63	4 Nov.	63	5 Nov.	63	6 Nov.	63	7 Nov.
65	5 Nov.	65	6 Nov.	65	7 Nov.	65	8 Nov.	65	9 Nov.
70	10 Nov.	70	11 Nov.	70	12 Nov.	70	13 Nov.	70	14 Nov.
71	11 Nov.	71	12 Nov.	71	13 Nov.	71	14 Nov.	71	15 Nov.
75	15 Nov.	75	16 Nov.	75	17 Nov.	75	18 Nov.	75	19 Nov.
77	17 Nov.	77	18 Nov.	77	19 Nov.	77	20 Nov.	77	21 Nov.
80	20 Nov.	80	21 Nov.	80	22 Nov.	80	23 Nov.	80	24 Nov.
85	25 Nov.	85	26 Nov.	85	27 Nov.	85	28 Nov.	85	29 Nov.
90	30 Nov.	90	1 Dec.	90	2 Dec.	90	3 Dec.	90	4 Dec.
95	5 Dec.	95	6 Dec.	95	7 Dec.	95	8 Dec.	95	9 Dec.
100	10 Dec.	100	11 Dec.	100	12 Dec.	100	13 Dec.	100	14 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	2 Oct.	1	3 Oct.	1	3 Oct.	1	4 Oct.	1	5 Oct.
2	1 Nov.	2	2 Nov.	2	3 Nov.	2	4 Nov.	2	5 Nov.
3	2 Dec.	3	3 Dec.	3	3 Dec.	3	4 Dec.	3	5 Dec.
4	1 Jan.	4	2 Jan.	4	3 Jan.	4	4 Jan.	4	5 Jan.
5	1 Feb.	5	2 Feb.	5	3 Feb.	5	4 Feb.	5	5 Feb.
6	3 Mar.	6	3 Mar.	6	3 Mar.	6	4 Mar.	6	5 Mar.
7	1 April	7	2 April	7	3 April	7	4 April	7	5 April
8	2 May	8	3 May	8	3 May	8	4 May	8	5 May
9	1 June	9	2 June	9	3 June	9	4 June	9	5 June
10	2 July	10	3 July	10	3 July	10	4 July	10	5 July
11	1 Aug.	11	2 Aug.	11	3 Aug.	11	4 Aug.	11	5 Aug.
12	1 Sept.	12	2 Sept.	12	3 Sept.	12	4 Sept.	12	5 Sept.

Digitized by Google

SEPTEMBER.

3 Sept.		4 Sept.		5 Sept.		6 Sept.		7 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	7 Sept.	1	8 Sept.	1	9 Sept.	1	10 Sept.	1	11 Sept.
2	8 Sept.	2	9 Sept.	2	10 Sept.	2	11 Sept.	2	12 Sept.
3	9 Sept.	3	10 Sept.	3	11 Sept.	3	12 Sept.	3	13 Sept.
4	10 Sept.	4	11 Sept.	4	12 Sept.	4	13 Sept.	4	14 Sept.
5	11 Sept.	5	12 Sept.	5	13 Sept.	5	14 Sept.	5	15 Sept.
6	12 Sept.	6	13 Sept.	6	14 Sept.	6	15 Sept.	6	16 Sept.
7	13 Sept.	7	14 Sept.	7	15 Sept.	7	16 Sept.	7	17 Sept.
8	14 Sept.	8	15 Sept.	8	16 Sept.	8	17 Sept.	8	18 Sept.
9	15 Sept.	9	16 Sept.	9	17 Sept.	9	18 Sept.	9	19 Sept.
10	16 Sept.	10	17 Sept.	10	18 Sept.	10	19 Sept.	10	20 Sept.
14	20 Sept.	14	21 Sept.	14	22 Sept.	14	23 Sept.	14	24 Sept.
15	21 Sept.	15	22 Sept.	15	23 Sept.	15	24 Sept.	15	25 Sept.
20	26 Sept.	20	27 Sept.	20	28 Sept.	20	29 Sept.	20	30 Sept.
21	27 Sept.	21	28 Sept.	21	29 Sept.	21	30 Sept.	21	1 Oct.
25	1 Oct.	25	2 Oct.	25	3 Oct.	25	4 Oct.	25	5 Oct.
28	4 Oct.	28	5 Oct.	28	6 Oct.	28	7 Oct.	28	8 Oct.
30	6 Oct.	30	7 Oct.	30	8 Oct.	30	9 Oct.	30	10 Oct.
31	7 Oct.	31	8 Oct.	31	9 Oct.	31	10 Oct.	31	11 Oct.
35	11 Oct.	35	12 Oct.	35	13 Oct.	35	14 Oct.	35	15 Oct.
40	16 Oct.	40	17 Oct.	40	18 Oct.	40	19 Oct.	40	20 Oct.
41	17 Oct.	41	18 Oct.	41	19 Oct.	41	20 Oct.	41	21 Oct.
42	18 Oct.	42	19 Oct.	42	20 Oct.	42	21 Oct.	42	22 Oct.
45	21 Oct.	45	22 Oct.	45	23 Oct.	45	24 Oct.	45	25 Oct.
49	25 Oct.	49	26 Oct.	49	27 Oct.	49	28 Oct.	49	29 Oct.
50	26 Oct.	50	27 Oct.	50	28 Oct.	50	29 Oct.	50	30 Oct.
51	27 Oct.	51	28 Oct.	51	29 Oct.	51	30 Oct	51	31 Oct.
55	31 Oct.	55	1 Nov.	55	2 Nov.	55	3 Nov.	55	4 Nov.
56	1 Nov.	56	2 Nov.	56	3 Nov.	56	4 Nov.	56	5 Nov.
60	5 Nov.	60	6 Nov.	60	7 Nov.	60	8 Nov.	60	9 Nov.
61	6 Nov.	61	7 Nov.	61	8 Nov.	61	9 Nov.	61	10 Nov.
63	8 Nov.	63	9 Nov.	63	10 Nov.	63	11 Nov.	63	12 Nov.
65	10 Nov.	65	11 Nov.	65	12 Nov.	65	13 Nov.	65	14 Nov.
70	15 Nov.	70	16 Nov.	70	17 Nov.	70	18 Nov.	70	19 Nov.
71	16 Nov.	71	17 Nov.	71	18 Nov.	71	19 Nov.	71	20 Nov.
75	20 Nov.	75	21 Nov.	75	22 Nov.	75	23 Nov.	75	24 Nov.
77	22 Nov.	77	23 Nov.	77	24 Nov.	77	25 Nov.	77	26 Nov.
80	25 Nov.	80	26 Nov.	80	27 Nov.	80	28 Nov.	80	29 Nov.
85	30 Nov.	85	1 Dec.	85	2 Dec.	85	3 Dec.	85	4 Dec.
90	5 Dec.	90	6 Dec.	90	7 Dec.	90	8 Dec.	90	9 Dec.
95	10 Dec.	95	11 Dec.	95	12 Dec.	95	13 Dec.	95	14 Dec.
100	15 Dec.	100	16 Dec.	100	17 Dec.	100	18 Dec.	100	19 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	6 Oct.	1	7 Oct.	1	8 Oct.	1	9 Oct.	1	10 Oct.
2	6 Nov.	2	7 Nov.	2	8 Nov.	2	9 Nov.	2	10 Nov.
3	6 Dec.	3	7 Dec.	3	8 Dec.	3	9 Dec.	3	10 Dec.
4	6 Jan.	4	7 Jan.	4	8 Jan.	4	9 Jan.	4	10 Jan.
5	6 Feb.	5	7 Feb.	5	8 Feb.	5	9 Feb.	5	10 Feb.
6	6 Mar.	6	7 Mar.	6	8 Mar.	6	9 Mar.	6	10 Mar.
7	6 April	7	7 April	7	8 April	7	9 April	7	10 April
8	6 May	8	7 May	8	8 May	8	9 May	8	10 May
9	6 June	9	7 June	9	8 June	9	9 June	9	10 June
10	6 July	10	7 July	10	8 July	10	9 July	10	10 July
11	6 Aug.	11	7 Aug.	11	8 Aug.	11	9 Aug.	11	10 Aug.
12	6 Sept.	12	7 Sept.	12	8 Sept.	12	9 Sept.	12	10 Sept.

Digitized by Google

SEPTEMBER.

8 Sept.		9 Sept.		10 Sept.		11 Sept.		12 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	12 Sept.	1	13 Sept.	1	14 Sept.	1	15 Sept.	1	16 Sept.
2	13 Sept.	2	14 Sept.	2	15 Sept.	2	16 Sept.	2	17 Sept.
3	14 Sept.	3	15 Sept.	3	16 Sept.	3	17 Sept.	3	18 Sept.
4	15 Sept.	4	16 Sept.	4	17 Sept.	4	18 Sept.	4	19 Sept.
5	16 Sept.	5	17 Sept.	5	18 Sept.	5	19 Sept.	5	20 Sept.
6	17 Sept.	6	18 Sept.	6	19 Sept.	6	20 Sept.	6	21 Sept.
7	18 Sept.	7	19 Sept.	7	20 Sept.	7	21 Sept.	7	22 Sept.
8	19 Sept.	8	20 Sept.	8	21 Sept.	8	22 Sept.	8	23 Sept.
9	20 Sept.	9	21 Sept.	9	22 Sept.	9	23 Sept.	9	24 Sept.
10	21 Sept.	10	22 Sept.	10	23 Sept.	10	24 Sept.	10	25 Sept.
14	25 Sept.	14	26 Sept.	14	27 Sept.	14	28 Sept.	14	29 Sept.
15	26 Sept.	15	27 Sept.	15	28 Sept.	15	29 Sept.	15	30 Sept.
20	1 Oct.	20	2 Oct.	20	3 Oct.	20	4 Oct.	20	5 Oct.
21	2 Oct.	21	3 Oct.	21	4 Oct.	21	5 Oct.	21	6 Oct.
25	6 Oct.	25	7 Oct.	25	8 Oct.	25	9 Oct.	25	10 Oct.
28	9 Oct.	28	10 Oct.	28	11 Oct.	28	12 Oct.	28	13 Oct.
30	11 Oct.	30	12 Oct.	30	13 Oct.	30	14 Oct.	30	15 Oct.
31	12 Oct.	31	13 Oct.	31	14 Oct.	31	15 Oct.	31	16 Oct.
35	16 Oct.	35	17 Oct.	35	18 Oct.	35	19 Oct.	35	20 Oct.
40	21 Oct.	40	22 Oct.	40	23 Oct.	40	24 Oct.	40	25 Oct.
41	22 Oct.	41	23 Oct.	41	24 Oct.	41	25 Oct.	41	26 Oct.
42	23 Oct.	42	24 Oct.	42	25 Oct.	42	26 Oct.	42	27 Oct.
45	26 Oct.	45	27 Oct.	45	28 Oct.	45	29 Oct.	45	30 Oct.
49	30 Oct.	49	31 Oct.	49	1 Nov.	49	2 Nov.	49	3 Nov.
50	31 Oct.	50	1 Nov.	50	2 Nov.	50	3 Nov.	50	4 Nov.
51	1 Nov.	51	2 Nov.	51	3 Nov.	51	4 Nov.	51	5 Nov.
55	5 Nov.	55	6 Nov.	55	7 Nov.	55	8 Nov.	55	9 Nov.
56	6 Nov.	56	7 Nov.	56	8 Nov.	56	9 Nov.	56	10 Nov.
60	10 Nov.	60	11 Nov.	60	12 Nov.	60	13 Nov.	60	14 Nov.
61	11 Nov.	61	12 Nov.	61	13 Nov.	61	14 Nov.	61	15 Nov.
63	13 Nov.	63	14 Nov.	63	15 Nov.	63	16 Nov.	63	17 Nov.
65	15 Nov.	65	16 Nov.	65	17 Nov.	65	18 Nov.	65	19 Nov.
70	20 Nov.	70	21 Nov.	70	22 Nov.	70	23 Nov.	70	24 Nov.
71	21 Nov.	71	22 Nov.	71	23 Nov.	71	24 Nov.	71	25 Nov.
75	25 Nov.	75	26 Nov.	75	27 Nov.	75	28 Nov.	75	29 Nov.
77	27 Nov.	77	28 Nov.	77	29 Nov.	77	30 Nov.	77	1 Dec.
80	30 Nov.	80	1 Dec.	80	2 Dec.	80	3 Dec.	80	4 Dec.
85	5 Dec.	85	6 Dec.	85	7 Dec.	85	8 Dec.	85	9 Dec.
90	10 Dec.	90	11 Dec.	90	12 Dec.	90	13 Dec.	90	14 Dec.
95	15 Dec.	95	16 Dec.	95	17 Dec.	95	18 Dec.	95	19 Dec.
100	20 Dec.	100	21 Dec.	100	22 Dec.	100	23 Dec.	100	24 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	11 Oct.	1	12 Oct.	1	13 Oct.	1	14 Oct.	1	15 Oct.
2	11 Nov.	2	12 Nov.	2	13 Nov.	2	14 Nov.	2	15 Nov.
3	11 Dec.	3	12 Dec.	3	13 Dec.	3	14 Dec.	3	15 Dec.
4	11 Jan.	4	12 Jan.	4	13 Jan.	4	14 Jan.	4	15 Jan.
5	11 Feb.	5	12 Feb.	5	13 Feb.	5	14 Feb.	5	15 Feb.
6	11 Mar.	6	12 Mar.	6	13 Mar.	6	14 Mar.	6	15 Mar.
7	11 April	7	12 April	7	13 April	7	14 April	7	15 April
8	11 May	8	12 May	8	13 May	8	14 May	8	15 May
9	11 June	9	12 June	9	13 June	9	14 June	9	15 June
10	11 July	10	12 July	10	13 July	10	14 July	10	15 July
11	11 Aug.	11	12 Aug.	11	13 Aug.	11	14 Aug.	11	15 Aug.
12	11 Sept.	12	12 Sept.	12	13 Sept.	12	14 Sept.	12	15 Sept.

Digitized by Google

SEPTEMBER.

13 Sept.		14 Sept.		15 Sept.		16 Sept.		17 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	17 Sept.	1	18 Sept.	1	19 Sept.	1	20 Sept.	1	21 Sept.
2	18 Sept.	2	19 Sept.	2	20 Sept.	2	21 Sept.	2	22 Sept.
3	19 Sept.	3	20 Sept.	3	21 Sept.	3	22 Sept.	3	23 Sept.
4	20 Sept.	4	21 Sept.	4	22 Sept.	4	23 Sept.	4	24 Sept.
5	21 Sept.	5	22 Sept.	5	23 Sept.	5	24 Sept.	5	25 Sept.
6	22 Sept.	6	23 Sept.	6	24 Sept.	6	25 Sept.	6	26 Sept.
7	23 Sept.	7	24 Sept.	7	25 Sept.	7	26 Sept.	7	27 Sept.
8	24 Sept.	8	25 Sept.	8	26 Sept.	8	27 Sept.	8	28 Sept.
9	25 Sept.	9	26 Sept.	9	27 Sept.	9	28 Sept.	9	29 Sept.
10	26 Sept.	10	27 Sept.	10	28 Sept.	10	29 Sept.	10	30 Sept.
14	30 Sept.	14	1 Oct.	14	2 Oct.	14	3 Oct.	14	4 Oct.
15	1 Oct.	15	2 Oct.	15	3 Oct.	15	4 Oct.	15	5 Oct.
20	6 Oct.	20	7 Oct.	20	8 Oct.	20	9 Oct.	20	10 Oct.
21	7 Oct.	21	8 Oct.	21	9 Oct.	21	10 Oct.	21	11 Oct.
25	11 Oct.	25	12 Oct.	25	13 Oct.	25	14 Oct.	25	15 Oct.
28	14 Oct.	28	15 Oct.	28	16 Oct.	28	17 Oct.	28	18 Oct.
30	16 Oct.	30	17 Oct.	30	18 Oct.	30	19 Oct.	30	20 Oct.
31	17 Oct.	31	18 Oct.	31	19 Oct.	31	20 Oct.	31	21 Oct.
35	21 Oct.	35	22 Oct.	35	23 Oct.	35	24 Oct.	35	25 Oct.
40	26 Oct.	40	27 Oct.	40	28 Oct.	40	29 Oct.	40	30 Oct.
41	27 Oct.	41	28 Oct.	41	29 Oct.	41	30 Oct.	41	31 Oct.
42	28 Oct.	42	29 Oct.	42	30 Oct.	42	31 Oct.	42	1 Nov.
45	31 Oct.	45	1 Nov.	45	2 Nov.	45	3 Nov.	45	4 Nov.
49	4 Nov.	49	5 Nov.	49	6 Nov.	49	7 Nov.	49	8 Nov.
50	5 Nov.	50	6 Nov.	50	7 Nov.	50	8 Nov.	50	9 Nov.
51	6 Nov.	51	7 Nov.	51	8 Nov.	51	9 Nov.	51	10 Nov.
55	10 Nov.	55	11 Nov.	55	12 Nov.	55	13 Nov.	55	14 Nov.
56	11 Nov.	56	12 Nov.	56	13 Nov.	56	14 Nov.	56	15 Nov.
60	15 Nov.	60	16 Nov.	60	17 Nov.	60	18 Nov.	60	19 Nov.
61	16 Nov.	61	17 Nov.	61	18 Nov.	61	19 Nov.	61	20 Nov.
63	18 Nov.	63	19 Nov.	63	20 Nov.	63	21 Nov.	63	22 Nov.
65	20 Nov.	65	21 Nov.	65	22 Nov.	65	23 Nov.	65	24 Nov.
70	25 Nov.	70	26 Nov.	70	27 Nov.	70	28 Nov.	70	29 Nov.
71	26 Nov.	71	27 Nov.	71	28 Nov.	71	29 Nov.	71	30 Nov.
75	30 Nov.	75	1 Dec.	75	2 Dec.	75	3 Dec	75	4 Dec.
77	2 Dec.	77	3 Dec.	77	4 Dec.	77	5 Dec.	77	6 Dec.
80	5 Dec.	80	6 Dec.	80	7 Dec.	80	8 Dec.	80	9 Dec.
85	10 Dec.	85	11 Dec.	85	12 Dec.	85	13 Dec.	85	14 Dec.
90	15 Dec.	90	16 Dec.	90	17 Dec.	90	18 Dec.	90	19 Dec.
95	20 Dec.	95	21 Dec.	95	22 Dec.	95	23 Dec.	95	24 Dec.
100	25 Dec.	100	26 Dec.	100	27 Dec.	100	28 Dec.	100	29 Dec.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	16 Oct.	1	17 Oct.	1	18 Oct.	1	19 Oct.	1	20 Oct.
2	16 Nov.	2	17 Nov.	2	18 Nov.	2	19 Nov.	2	20 Nov.
3	16 Dec.	3	17 Dec.	3	18 Dec.	3	19 Dec.	3	20 Dec.
4	16 Jan.	4	17 Jan.	4	18 Jan.	4	19 Jan.	4	20 Jan.
5	16 Feb.	5	17 Feb.	5	18 Feb.	5	19 Feb.	5	20 Feb.
6	16 Mar.	6	17 Mar.	6	18 Mar.	6	19 Mar.	6	20 Mar.
7	16 April	7	17 April	7	18 April	7	19 April	7	20 April
8	16 May	8	17 May	8	18 May	8	19 May	8	20 May
9	16 June	9	17 June	9	18 June	9	19 June	9	20 June
10	16 July	10	17 July	10	18 July	10	19 July	10	20 July
11	16 Aug.	11	17 Aug.	11	18 Aug.	11	19 Aug.	11	20 Aug.
12	16 Sept.	12	17 Sept.	12	18 Sept.	12	19 Sept.	12	20 Sept.

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SEPTEMBER.

18 Sept.		19 Sept.		20 Sept.		21 Sept.		22 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	22 Sept.	1	23 Sept.	1	24 Sept.	1	25 Sept.	1	26 Sept.
2	23 Sept.	2	24 Sept.	2	25 Sept.	2	26 Sept.	2	27 Sept.
3	24 Sept.	3	25 Sept.	3	26 Sept.	3	27 Sept.	3	28 Sept.
4	25 Sept.	4	26 Sept.	4	27 Sept.	4	28 Sept.	4	29 Sept.
5	26 Sept.	5	27 Sept.	5	28 Sept.	5	29 Sept.	5	30 Sept.
6	27 Sept.	6	28 Sept.	6	29 Sept.	6	30 Sept.	6	1 Oct.
7	28 Sept.	7	29 Sept.	7	30 Sept.	7	1 Oct.	7	2 Oct.
8	29 Sept.	8	30 Sept.	8	1 Oct.	8	2 Oct.	8	3 Oct.
9	30 Sept.	9	1 Oct.	9	2 Oct.	9	3 Oct.	9	4 Oct.
10	1 Oct.	10	2 Oct.	10	3 Oct.	10	4 Oct.	10	5 Oct.
14	5 Oct.	14	6 Oct.	14	7 Oct.	14	8 Oct.	14	9 Oct.
15	6 Oct.	15	7 Oct.	15	8 Oct.	15	9 Oct.	15	10 Oct.
20	11 Oct.	20	12 Oct.	20	13 Oct.	20	14 Oct.	20	15 Oct.
21	12 Oct.	21	13 Oct.	21	14 Oct.	21	15 Oct.	21	16 Oct.
25	16 Oct.	25	17 Oct.	25	18 Oct.	25	19 Oct.	25	20 Oct.
28	19 Oct.	28	20 Oct.	28	21 Oct.	28	22 Oct.	28	23 Oct.
30	21 Oct.	30	22 Oct.	30	23 Oct.	30	24 Oct.	30	25 Oct.
31	22 Oct.	31	23 Oct.	31	24 Oct.	31	25 Oct.	31	26 Oct.
35	26 Oct.	35	27 Oct.	35	28 Oct.	35	29 Oct.	35	30 Oct.
40	31 Oct.	40	1 Nov.	40	2 Nov.	40	3 Nov.	40	4 Nov.
41	1 Nov.	41	2 Nov.	41	3 Nov.	41	4 Nov.	41	5 Nov.
42	2 Nov.	42	3 Nov.	42	4 Nov.	42	5 Nov.	42	6 Nov.
45	5 Nov.	45	6 Nov.	45	7 Nov.	45	8 Nov.	45	9 Nov.
49	9 Nov.	49	10 Nov.	49	11 Nov.	49	12 Nov.	49	13 Nov.
50	10 Nov.	50	11 Nov.	50	12 Nov.	50	13 Nov.	50	14 Nov.
51	11 Nov.	51	12 Nov.	51	13 Nov.	51	14 Nov.	51	15 Nov.
55	15 Nov.	55	16 Nov.	55	17 Nov.	55	18 Nov.	55	19 Nov.
56	16 Nov.	56	17 Nov.	56	18 Nov.	56	19 Nov.	56	20 Nov.
60	20 Nov.	60	21 Nov.	60	22 Nov.	60	23 Nov.	60	24 Nov.
61	21 Nov.	61	22 Nov.	61	23 Nov.	61	24 Nov.	61	25 Nov.
63	23 Nov.	63	24 Nov.	63	25 Nov.	63	26 Nov.	63	27 Nov.
65	25 Nov.	65	26 Nov.	65	27 Nov.	65	28 Nov.	65	29 Nov.
70	30 Nov.	70	1 Dec.	70	2 Dec.	70	3 Dec.	70	4 Dec.
71	1 Dec.	71	2 Dec.	71	3 Dec.	71	4 Dec.	71	5 Dec.
75	5 Dec.	75	6 Dec.	75	7 Dec.	75	8 Dec.	75	9 Dec.
77	7 Dec.	77	8 Dec.	77	9 Dec.	77	10 Dec.	77	11 Dec.
80	10 Dec.	80	11 Dec.	80	12 Dec.	80	13 Dec.	80	14 Dec.
85	15 Dec.	85	16 Dec.	85	17 Dec.	85	18 Dec.	85	19 Dec.
90	20 Dec.	90	21 Dec.	90	22 Dec.	90	23 Dec.	90	24 Dec.
95	25 Dec.	95	26 Dec.	95	27 Dec.	95	28 Dec.	95	29 Dec.
100	30 Dec.	100	31 Dec.	100	1 Jan.	100	2 Jan.	100	3 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	21 Oct.	1	22 Oct.	1	23 Oct.	1	24 Oct.	1	25 Oct.
2	21 Nov.	2	22 Nov.	2	23 Nov.	2	24 Nov.	2	25 Nov.
3	21 Dec.	3	22 Dec.	3	23 Dec.	3	24 Dec.	3	25 Dec.
4	21 Jan.	4	22 Jan.	4	23 Jan.	4	24 Jan.	4	25 Jan.
5	21 Feb.	5	22 Feb.	5	23 Feb.	5	24 Feb.	5	25 Feb.
6	21 Mar.	6	22 Mar.	6	23 Mar.	6	24 Mar.	6	25 Mar.
7	21 April	7	22 April	7	23 April	7	24 April	7	25 April
8	21 May	8	22 May	8	23 May	8	24 May	8	25 May
9	21 June	9	22 June	9	23 June	9	24 June	9	25 June
10	21 July	10	22 July	10	23 July	10	24 July	10	25 July
11	21 Aug.	11	22 Aug.	11	23 Aug.	11	24 Aug.	11	25 Aug.
12	21 Sept.	12	22 Sept.	12	23 Sept.	12	24 Sept.	12	25 Sept.

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SEPTEMBER.

23 Sept.		24 Sept.		25 Sept.		26 Sept.		27 Sept.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	27 Sept.	1	28 Sept.	1	29 Sept.	1	30 Sept.	1	1 Oct.
2	28 Sept.	2	29 Sept.	2	30 Sept.	2	1 Oct.	2	2 Oct.
3	29 Sept.	3	30 Sept.	3	1 Oct.	3	2 Oct.	3	3 Oct.
4	30 Sept.	4	1 Oct.	4	2 Oct.	4	3 Oct.	4	4 Oct.
5	1 Oct.	5	2 Oct.	5	3 Oct.	5	4 Oct.	5	5 Oct.
6	2 Oct.	6	3 Oct.	6	4 Oct.	6	5 Oct.	6	6 Oct.
7	3 Oct.	7	4 Oct.	7	5 Oct.	7	6 Oct.	7	7 Oct.
8	4 Oct.	8	5 Oct.	8	6 Oct.	8	7 Oct.	8	8 Oct.
9	5 Oct.	9	6 Oct.	9	7 Oct.	9	8 Oct.	9	9 Oct.
10	6 Oct.	10	7 Oct.	10	8 Oct.	10	9 Oct.	10	10 Oct.
14	10 Oct.	14	11 Oct.	14	12 Oct.	14	13 Oct.	14	14 Oct.
15	11 Oct.	15	12 Oct.	15	13 Oct.	15	14 Oct.	15	15 Oct.
20	16 Oct.	20	17 Oct.	20	18 Oct.	20	19 Oct.	20	20 Oct.
21	17 Oct.	21	18 Oct.	21	19 Oct.	21	20 Oct.	21	21 Oct.
25	21 Oct.	25	22 Oct.	25	23 Oct.	25	24 Oct.	25	25 Oct.
28	24 Oct.	28	25 Oct.	28	26 Oct.	28	27 Oct.	28	28 Oct.
30	26 Oct.	30	27 Oct.	30	28 Oct.	30	29 Oct.	30	30 Oct.
31	27 Oct.	31	28 Oct.	31	29 Oct.	31	30 Oct.	31	31 Oct.
35	31 Oct.	35	1 Nov.	35	2 Nov.	35	3 Nov.	35	4 Nov.
40	5 Nov.	40	6 Nov.	40	7 Nov.	40	8 Nov.	40	9 Nov.
41	6 Nov.	41	7 Nov.	41	8 Nov.	41	9 Nov.	41	10 Nov.
42	7 Nov.	42	8 Nov.	42	9 Nov.	42	10 Nov.	42	11 Nov.
45	10 Nov.	45	11 Nov.	45	12 Nov.	45	13 Nov.	45	14 Nov.
49	14 Nov.	49	15 Nov.	49	16 Nov.	49	17 Nov.	49	18 Nov.
50	15 Nov.	50	16 Nov.	50	17 Nov.	50	18 Nov.	50	19 Nov.
51	16 Nov.	51	17 Nov.	51	18 Nov.	51	19 Nov.	51	20 Nov.
55	20 Nov.	55	21 Nov.	55	22 Nov.	55	23 Nov.	55	24 Nov.
56	21 Nov.	56	22 Nov.	56	23 Nov.	56	24 Nov.	56	25 Nov.
60	25 Nov.	60	26 Nov.	60	27 Nov.	60	28 Nov.	60	29 Nov.
61	26 Nov.	61	27 Nov.	61	28 Nov.	61	29 Nov.	61	30 Nov.
63	28 Nov.	63	29 Nov.	63	30 Nov.	63	1 Dec.	63	2 Dec.
65	30 Nov.	65	1 Dec.	65	2 Dec.	65	3 Dec.	65	4 Dec.
70	5 Dec.	70	6 Dec.	70	7 Dec.	70	8 Dec.	70	9 Dec.
71	6 Dec.	71	7 Dec.	71	8 Dec.	71	9 Dec.	71	10 Dec.
75	10 Dec.	75	11 Dec.	75	12 Dec.	75	13 Dec.	75	14 Dec.
77	12 Dec.	77	13 Dec.	77	14 Dec.	77	15 Dec.	77	16 Dec.
80	15 Dec.	80	16 Dec.	80	17 Dec.	80	18 Dec	80	19 Dec.
85	20 Dec.	85	21 Dec.	85	22 Dec.	85	23 Dec.	85	24 Dec.
90	25 Dec.	90	26 Dec.	90	27 Dec.	90	28 Dec.	90	29 Dec.
95	30 Dec.	95	31 Dec.	95	1 Jan.	95	2 Jan.	95	3 Jan.
100	4 Jan.	100	5 Jan.	100	6 Jan.	100	7 Jan.	100	8 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	26 Oct.	1	27 Oct.	1	28 Oct.	1	29 Oct.	1	30 Oct.
2	26 Nov.	2	27 Nov.	2	28 Nov.	2	29 Nov.	2	30 Nov.
3	26 Dec.	3	27 Dec.	3	28 Dec.	3	29 Dec.	3	30 Dec.
4	26 Jan.	4	27 Jan.	4	28 Jan.	4	29 Jan.	4	30 Jan.
5	26 Feb.	5	27 Feb.	5	28 Feb.	5	1 Mar.	5	2 Mar.
6	26 Mar.	6	27 Mar.	6	28 Mar.	6	29 Mar.	6	30 Mar.
7	26 April	7	27 April	7	28 April	7	29 April	7	30 April
8	26 May	8	27 May	8	28 May	8	29 May	8	30 May
9	26 June	9	27 June	9	28 June	9	29 June	9	30 June
10	26 July	10	27 July	10	28 July	10	29 July	10	30 July
11	26 Aug.	11	27 Aug.	11	28 Aug.	11	29 Aug.	11	30 Aug.
12	26 Sept.	12	27 Sept.	12	28 Sept.	12	29 Sept.	12	30 Sept.

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SEPTEMBER.

28 Sept.		29 Sept.		30 Sept.		1 Oct.		2 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	2 Oct.	1	3 Oct.	1	4 Oct.	1	5 Oct.	1	6 Oct.
2	3 Oct.	2	4 Oct.	2	5 Oct.	2	6 Oct.	2	7 Oct.
3	4 Oct.	3	5 Oct.	3	6 Oct.	3	7 Oct.	3	8 Oct.
4	5 Oct.	4	6 Oct.	4	7 Oct.	4	8 Oct.	4	9 Oct.
5	6 Oct.	5	7 Oct.	5	8 Oct.	5	9 Oct.	5	10 Oct.
6	7 Oct.	6	8 Oct.	6	9 Oct.	6	10 Oct.	6	11 Oct.
7	8 Oct.	7	9 Oct.	7	10 Oct.	7	11 Oct.	7	12 Oct.
8	9 Oct.	8	10 Oct.	8	11 Oct.	8	12 Oct.	8	13 Oct.
9	10 Oct.	9	11 Oct.	9	12 Oct.	9	13 Oct.	9	14 Oct.
10	11 Oct.	10	12 Oct.	10	13 Oct.	10	14 Oct.	10	15 Oct.
14	15 Oct.	14	16 Oct.	14	17 Oct.	14	18 Oct.	14	19 Oct.
15	16 Oct.	15	17 Oct.	15	18 Oct.	15	19 Oct.	15	20 Oct.
20	21 Oct.	20	22 Oct.	20	23 Oct.	20	24 Oct.	20	25 Oct.
21	22 Oct.	21	23 Oct.	21	24 Oct.	21	25 Oct.	21	26 Oct.
25	26 Oct.	25	27 Oct.	25	28 Oct.	25	29 Oct.	25	30 Oct.
28	29 Oct.	28	30 Oct.	28	31 Oct.	28	1 Nov.	28	2 Nov.
30	31 Oct.	30	1 Nov.	30	2 Nov.	30	3 Nov.	30	4 Nov.
31	1 Nov.	31	2 Nov.	31	3 Nov.	31	4 Nov.	31	5 Nov.
35	5 Nov.	35	6 Nov.	35	7 Nov.	35	8 Nov.	35	9 Nov.
40	10 Nov	40	11 Nov.	40	12 Nov.	40	13 Nov.	40	14 Nov.
41	11 Nov.	41	12 Nov.	41	13 Nov.	41	14 Nov.	41	15 Nov.
42	12 Nov.	42	13 Nov.	42	14 Nov.	42	15 Nov.	42	16 Nov.
45	15 Nov.	45	16 Nov.	45	17 Nov.	45	18 Nov.	45	19 Nov.
49	19 Nov.	49	20 Nov.	49	21 Nov.	49	22 Nov.	49	23 Nov.
50	20 Nov.	50	21 Nov.	50	22 Nov.	50	23 Nov.	50	24 Nov.
51	21 Nov.	51	22 Nov.	51	23 Nov.	51	24 Nov.	51	25 Nov.
55	25 Nov.	55	26 Nov.	55	27 Nov.	55	28 Nov.	55	29 Nov.
56	26 Nov.	56	27 Nov.	56	28 Nov.	56	29 Nov.	56	30 Nov.
60	30 Nov.	60	1 Dec.	60	2 Dec.	60	3 Dec.	60	4 Dec.
61	1 Dec.	61	2 Dec.	61	3 Dec.	61	4 Dec.	61	5 Dec.
63	3 Dec.	63	4 Dec.	63	5 Dec.	63	6 Dec.	63	7 Dec.
65	5 Dec.	65	6 Dec.	65	7 Dec.	65	8 Dec.	65	9 Dec.
70	10 Dec.	70	11 Dec.	70	12 Dec.	70	13 Dec.	70	14 Dec.
71	11 Dec.	71	12 Dec.	71	13 Dec.	71	14 Dec.	71	15 Dec.
75	15 Dec.	75	16 Dec.	75	17 Dec.	75	18 Dec.	75	19 Dec.
77	17 Dec.	77	18 Dec.	77	19 Dec.	77	20 Dec.	77	21 Dec.
80	20 Dec.	80	21 Dec.	80	22 Dec.	80	23 Dec.	80	24 Dec.
85	25 Dec.	85	26 Dec.	85	27 Dec.	85	28 Dec.	85	29 Dec.
90	30 Dec.	90	31 Dec.	90	1 Jan.	90	2 Jan.	90	3 Jan.
95	4 Jan.	95	5 Jan.	95	6 Jan.	95	7 Jan.	95	8 Jan.
100	9 Jan.	100	10 Jan.	100	11 Jan.	100	12 Jan.	100	13 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	31 Oct.	1	1 Nov.	1	2 Nov.	1	4 Nov.	1	5 Nov.
2	1 Dec.	2	2 Dec.	2	3 Dec.	2	4 Dec.	2	5 Dec.
3	31 Dec.	3	1 Jan.	3	2 Jan.	3	4 Jan.	3	5 Jan.
4	31 Jan.	4	1 Feb.	4	2 Feb.	4	4 Feb.	4	5 Feb.
5	3 Mar.	5	3 Mar.	5	3 Mar.	5	4 Mar.	5	5 Mar.
6	31 Mar.	6	1 April	6	2 April	6	4 April	6	5 April
7	1 May	7	2 May	7	3 May	7	4 May	7	5 May
8	31 May	8	1 June	8	2 June	8	4 June	8	5 June
9	1 July	9	2 July	9	3 July	9	4 July	9	5 July
10	31 July	10	1 Aug.	10	2 Aug.	10	4 Aug.	10	5 Aug.
11	31 Aug.	11	1 Sept.	11	2 Sept.	11	4 Sept.	11	5 Sept.
12	1 Oct.	12	2 Oct.	12	3 Oct.	12	4 Oct.	12	5 Oct.

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OCTOBER.

3 Oct.		4 Oct.		5 Oct.		6 Oct.		7 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	7 Oct.	1	8 Oct.	1	9 Oct.	1	10 Oct.	1	11 Oct.
2	8 Oct.	2	9 Oct.	2	10 Oct.	2	11 Oct.	2	12 Oct.
3	9 Oct.	3	10 Oct.	3	11 Oct.	3	12 Oct.	3	13 Oct.
4	10 Oct.	4	11 Oct.	4	12 Oct.	4	13 Oct.	4	14 Oct.
5	11 Oct.	5	12 Oct.	5	13 Oct.	5	14 Oct.	5	15 Oct.
6	12 Oct.	6	13 Oct.	6	14 Oct.	6	15 Oct.	6	16 Oct.
7	13 Oct.	7	14 Oct.	7	15 Oct.	7	16 Oct.	7	17 Oct.
8	14 Oct.	8	15 Oct.	8	16 Oct.	8	17 Oct.	8	18 Oct.
9	15 Oct.	9	16 Oct.	9	17 Oct.	9	18 Oct.	9	19 Oct.
10	16 Oct.	10	17 Oct.	10	18 Oct.	10	19 Oct.	10	20 Oct.
14	20 Oct.	14	21 Oct.	14	22 Oct.	14	23 Oct.	14	24 Oct.
15	21 Oct.	15	22 Oct.	15	23 Oct.	15	24 Oct.	15	25 Oct.
20	26 Oct.	20	27 Oct.	20	28 Oct.	20	29 Oct.	20	30 Oct.
21	27 Oct.	21	28 Oct.	21	29 Oct.	21	30 Oct.	21	31 Oct.
25	31 Oct.	25	1 Nov.	25	2 Nov.	25	3 Nov.	25	4 Nov.
28	3 Nov.	28	4 Nov.	28	5 Nov.	28	6 Nov.	28	7 Nov.
30	5 Nov.	30	6 Nov.	30	7 Nov.	30	8 Nov.	30	9 Nov.
31	6 Nov.	31	7 Nov.	31	8 Nov.	31	9 Nov.	31	10 Nov.
35	10 Nov.	35	11 Nov.	35	12 Nov.	35	13 Nov.	35	14 Nov.
40	15 Nov.	40	16 Nov.	40	17 Nov.	40	18 Nov.	40	19 Nov.
41	16 Nov.	41	17 Nov.	41	18 Nov.	41	19 Nov.	41	20 Nov.
42	17 Nov.	42	18 Nov.	42	19 Nov.	42	20 Nov.	42	21 Nov.
45	20 Nov.	45	21 Nov.	45	22 Nov.	45	23 Nov.	45	24 Nov.
49	24 Nov.	49	25 Nov.	49	26 Nov.	49	27 Nov.	49	28 Nov.
50	25 Nov.	50	26 Nov.	50	27 Nov.	50	28 Nov.	50	29 Nov.
51	26 Nov.	51	27 Nov.	51	28 Nov.	51	29 Nov.	51	30 Nov.
55	30 Nov.	55	1 Dec.	55	2 Dec.	55	3 Dec.	55	4 Dec.
56	1 Dec.	56	2 Dec.	56	3 Dec.	56	4 Dec.	56	5 Dec.
60	5 Dec.	60	6 Dec.	60	7 Dec.	60	8 Dec.	60	9 Dec.
61	6 Dec.	61	7 Dec.	61	8 Dec.	61	9 Dec.	61	10 Dec.
63	8 Dec.	63	9 Dec.	63	10 Dec.	63	11 Dec.	63	12 Dec.
65	10 Dec.	65	11 Dec.	65	12 Dec.	65	13 Dec.	65	14 Dec.
70	15 Dec.	70	16 Dec.	70	17 Dec.	70	18 Dec.	70	19 Dec.
71	16 Dec.	71	17 Dec.	71	18 Dec.	71	19 Dec.	71	20 Dec.
75	20 Dec.	75	21 Dec.	75	22 Dec.	75	23 Dec.	75	24 Dec.
77	22 Dec.	77	23 Dec.	77	24 Dec.	77	25 Dec.	77	26 Dec.
80	25 Dec.	80	26 Dec.	80	27 Dec.	80	28 Dec.	80	29 Dec.
85	30 Dec.	85	31 Dec.	85	1 Jan.	85	2 Jan.	85	3 Jan.
90	4 Jan.	90	5 Jan.	90	6 Jan.	90	7 Jan.	90	8 Jan.
95	9 Jan.	95	10 Jan.	95	11 Jan.	95	12 Jan.	95	13 Jan.
100	14 Jan.	100	15 Jan.	100	16 Jan.	100	17 Jan.	100	18 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	6 Nov.	1	7 Nov.	1	8 Nov.	1	9 Nov.	1	10 Nov.
2	6 Dec.	2	7 Dec.	2	8 Dec.	2	9 Dec.	2	10 Dec.
3	6 Jan.	3	7 Jan.	3	8 Jan.	3	9 Jan.	3	10 Jan.
4	6 Feb.	4	7 Feb.	4	8 Feb.	4	9 Feb.	4	10 Feb.
5	6 Mar.	5	7 Mar.	5	8 Mar.	5	9 Mar.	5	10 Mar.
6	6 April	6	7 April	6	8 April	6	9 April	6	10 April
7	6 May	7	7 May	7	8 May	7	9 May	7	10 May
8	6 June	8	7 June	8	8 June	8	9 June	8	10 June
9	6 July	9	7 July	9	8 July	9	9 July	9	10 July
10	6 Aug.	10	7 Aug.	10	8 Aug.	10	9 Aug.	10	10 Aug.
11	6 Sept.	11	7 Sept.	11	8 Sept.	11	9 Sept.	11	10 Sept.
12	6 Oct.	12	7 Oct.	12	8 Oct.	12	9 Oct.	12	10 Oct.

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OCTOBER.

8 Oct.		9 Oct.		10 Oct.		11 Oct.		12 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	12 Oct.	1	13 Oct.	1	14 Oct.	1	15 Oct.	1	16 Oct.
2	13 Oct.	2	14 Oct.	2	15 Oct.	2	16 Oct.	2	17 Oct.
3	14 Oct.	3	15 Oct.	3	16 Oct.	3	17 Oct.	3	18 Oct.
4	15 Oct.	4	16 Oct.	4	17 Oct.	4	18 Oct.	4	19 Oct.
5	16 Oct.	5	17 Oct.	5	18 Oct.	5	19 Oct.	5	20 Oct.
6	17 Oct.	6	18 Oct.	6	19 Oct.	6	20 Oct.	6	21 Oct.
7	18 Oct.	7	19 Oct.	7	20 Oct.	7	21 Oct.	7	22 Oct.
8	19 Oct.	8	20 Oct.	8	21 Oct.	8	22 Oct.	8	23 Oct.
9	20 Oct.	9	21 Oct.	9	22 Oct.	9	23 Oct.	9	24 Oct.
10	21 Oct.	10	22 Oct.	10	23 Oct.	10	24 Oct.	10	25 Oct.
14	25 Oct.	14	26 Oct.	14	27 Oct.	14	28 Oct.	14	29 Oct.
15	26 Oct.	15	27 Oct.	15	28 Oct.	15	29 Oct.	15	30 Oct.
20	31 Oct.	20	1 Nov.	20	2 Nov.	20	3 Nov.	20	4 Nov.
21	1 Nov.	21	2 Nov.	21	3 Nov.	21	4 Nov.	21	5 Nov.
25	5 Nov.	25	6 Nov.	25	7 Nov.	25	8 Nov.	25	9 Nov.
28	8 Nov.	28	9 Nov.	28	10 Nov.	28	11 Nov.	28	12 Nov.
30	10 Nov.	30	11 Nov.	30	12 Nov.	30	13 Nov.	30	14 Nov.
31	11 Nov.	31	12 Nov.	31	13 Nov.	31	14 Nov.	31	15 Nov.
35	15 Nov.	35	16 Nov.	35	17 Nov.	35	18 Nov.	35	19 Nov.
40	20 Nov.	40	21 Nov.	40	22 Nov.	40	23 Nov.	40	24 Nov.
41	21 Nov.	41	22 Nov.	41	23 Nov.	41	24 Nov.	41	25 Nov.
42	22 Nov.	42	23 Nov.	42	24 Nov.	42	25 Nov.	42	26 Nov.
45	25 Nov.	45	26 Nov.	45	27 Nov.	45	28 Nov.	45	29 Nov.
49	29 Nov.	49	30 Nov.	49	1 Dec.	49	2 Dec.	49	3 Dec.
50	30 Nov.	50	1 Dec.	50	2 Dec.	50	3 Dec.	50	4 Dec.
51	1 Dec.	51	2 Dec.	51	3 Dec.	51	4 Dec.	51	5 Dec.
55	5 Dec.	55	6 Dec.	55	7 Dec.	55	8 Dec.	55	9 Dec.
56	6 Dec.	56	7 Dec.	56	8 Dec.	56	9 Dec.	56	10 Dec.
60	10 Dec.	60	11 Dec.	60	12 Dec.	60	13 Dec.	60	14 Dec.
61	11 Dec.	61	12 Dec.	61	13 Dec.	61	14 Dec.	61	15 Dec.
63	13 Dec.	63	14 Dec.	63	15 Dec.	63	16 Dec.	63	17 Dec.
65	15 Dec.	65	16 Dec.	65	17 Dec.	65	18 Dec.	65	19 Dec.
70	20 Dec.	70	21 Dec.	70	22 Dec.	70	23 Dec.	70	24 Dec.
71	21 Dec.	71	22 Dec.	71	23 Dec.	71	24 Dec.	71	25 Dec.
75	25 Dec.	75	26 Dec.	75	27 Dec.	75	28 Dec.	75	29 Dec.
77	27 Dec.	77	28 Dec.	77	29 Dec.	77	30 Dec.	77	31 Dec.
80	30 Dec.	80	31 Dec.	80	1 Jan.	80	2 Jan.	80	3 Jan.
85	4 Jan.	85	5 Jan.	85	6 Jan.	85	7 Jan.	85	8 Jan.
90	9 Jan.	90	10 Jan.	90	11 Jan.	90	12 Jan.	90	13 Jan.
95	14 Jan.	95	15 Jan.	95	16 Jan.	95	17 Jan.	95	18 Jan.
100	19 Jan.	100	20 Jan.	100	21 Jan.	100	22 Jan.	100	23 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	11 Nov.	1	12 Nov.	1	13 Nov.	1	14 Nov.	1	15 Nov.
2	11 Dec.	2	12 Dec.	2	13 Dec.	2	14 Dec.	2	15 Dec.
3	11 Jan.	3	12 Jan.	3	13 Jan.	3	14 Jan.	3	15 Jan.
4	11 Feb.	4	12 Feb.	4	13 Feb.	4	14 Feb.	4	15 Feb.
5	11 Mar.	5	12 Mar.	5	13 Mar.	5	14 Mar.	5	15 Mar.
6	11 April	6	12 April	6	13 April	6	14 April	6	15 April
7	11 May	7	12 May	7	13 May	7	14 May	7	15 May
8	11 June	8	12 June	8	13 June	8	14 June	8	15 June
9	11 July	9	12 July	9	13 July	9	14 July	9	15 July
10	11 Aug.	10	12 Aug.	10	13 Aug.	10	14 Aug.	10	15 Aug.
11	11 Sept.	11	12 Sept.	11	13 Sept.	11	14 Sept.	11	15 Sept.
12	11 Oct.	12	12 Oct.	12	13 Oct.	12	14 Oct.	12	15 Oct.

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OCTOBER.

13 Oct.		14 Oct.		15 Oct.		16 Oct.		17 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due*
1	17 Oct.	1	18 Oct.	1	19 Oct.	1	20 Oct.	1	21 Oct.
2	18 Oct.	2	19 Oct.	2	20 Oct.	2	21 Oct.	2	22 Oct.
3	19 Oct.	3	20 Oct.	3	21 Oct.	3	22 Oct.	3	23 Oct.
4	20 Oct.	4	21 Oct.	4	22 Oct.	4	23 Oct.	4	24 Oct.
5	21 Oct.	5	22 Oct.	5	23 Oct.	5	24 Oct.	5	25 Oct.
6	22 Oct.	6	23 Oct.	6	24 Oct.	6	25 Oct.	6	26 Oct.
7	23 Oct.	7	24 Oct.	7	25 Oct.	7	26 Oct.	7	27 Oct.
8	24 Oct.	8	25 Oct.	8	26 Oct.	8	27 Oct.	8	28 Oct.
9	25 Oct.	9	26 Oct.	9	27 Oct.	9	28 Oct.	9	29 Oct.
10	26 Oct.	10	27 Oct.	10	28 Oct.	10	29 Oct.	10	30 Oct.
14	30 Oct.	14	31 Oct.	14	1 Nov.	14	2 Nov.	14	3 Nov.
15	31 Oct.	15	1 Nov.	15	2 Nov.	15	3 Nov.	15	4 Nov.
20	5 Nov.	20	6 Nov.	20	7 Nov.	20	8 Nov.	20	9 Nov.
21	6 Nov.	21	7 Nov.	21	8 Nov.	21	9 Nov.	21	10 Nov.
25	10 Nov.	25	11 Nov.	25	12 Nov.	25	13 Nov.	25	14 Nov.
28	13 Nov.	28	14 Nov.	28	15 Nov.	28	16 Nov.	28	17 Nov.
30	15 Nov.	30	16 Nov.	30	17 Nov.	30	18 Nov.	30	19 Nov.
31	16 Nov.	31	17 Nov.	31	18 Nov.	31	19 Nov.	31	20 Nov.
35	20 Nov.	35	21 Nov.	35	22 Nov.	35	23 Nov.	35	24 Nov.
40	25 Nov.	40	26 Nov.	40	27 Nov.	40	28 Nov.	40	29 Nov.
41	26 Nov.	41	27 Nov.	41	28 Nov.	41	29 Nov.	41	30 Nov.
42	27 Nov.	42	28 Nov.	42	29 Nov.	42	30 Nov.	42	1 Dec.
45	30 Nov.	45	1 Dec.	45	2 Dec.	45	3 Dec.	45	4 Dec.
49	4 Dec.	49	5 Dec.	49	6 Dec.	49	7 Dec.	49	8 Dec.
50	5 Dec.	50	6 Dec.	50	7 Dec.	50	8 Dec.	50	9 Dec.
51	6 Dec.	51	7 Dec.	51	8 Dec.	51	9 Dec.	51	10 Dec.
55	10 Dec.	55	11 Dec.	55	12 Dec.	55	13 Dec.	55	14 Dec.
56	11 Dec.	56	12 Dec.	56	13 Dec.	56	14 Dec.	56	15 Dec.
60	15 Dec.	60	16 Dec.	60	17 Dec.	60	18 Dec.	60	19 Dec.
61	16 Dec.	61	17 Dec.	61	18 Dec.	61	19 Dec.	61	20 Dec.
63	18 Dec.	63	19 Dec.	63	20 Dec.	63	21 Dec.	63	22 Dec.
65	20 Dec.	65	21 Dec.	65	22 Dec.	65	23 Dec.	65	24 Dec.
70	25 Dec.	70	26 Dec.	70	27 Dec.	70	28 Dec.	70	29 Dec.
71	26 Dec.	71	27 Dec.	71	28 Dec.	71	29 Dec.	71	30 Dec.
75	30 Dec.	75	31 Dec.	75	1 Jan.	75	2 Jan.	75	3 Jan.
77	1 Jan.	77	2 Jan.	77	3 Jan.	77	4 Jan.	77	5 Jan.
80	4 Jan.	80	5 Jan.	80	6 Jan.	80	7 Jan.	80	8 Jan.
85	9 Jan.	85	10 Jan.	85	11 Jan.	85	12 Jan.	85	13 Jan.
90	14 Jan.	90	15 Jan.	90	16 Jan.	90	17 Jan.	90	18 Jan.
95	19 Jan.	95	20 Jan.	95	21 Jan.	95	22 Jan.	95	23 Jan.
100	24 Jan.	100	25 Jan.	100	26 Jan.	100	27 Jan.	100	28 Jan.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	16 Nov.	1	17 Nov.	1	18 Nov.	1	19 Nov.	1	20 Nov.
2	16 Dec.	2	17 Dec.	2	18 Dec.	2	19 Dec.	2	20 Dec.
3	16 Jan.	3	17 Jan.	3	18 Jan.	3	19 Jan.	3	20 Jan.
4	16 Feb.	4	17 Feb.	4	18 Feb.	4	19 Feb.	4	20 Feb.
5	16 Mar.	5	17 Mar.	5	18 Mar.	5	19 Mar.	5	20 Mar.
6	16 April	6	17 April	6	18 April	6	19 April	6	20 April
7	16 May	7	17 May	7	18 May	7	19 May	7	20 May
8	16 June	8	17 June	8	18 June	8	19 June	8	20 June
9	16 July	9	17 July	9	18 July	9	19 July	9	20 July
10	16 Aug.	10	17 Aug.	10	18 Aug.	10	19 Aug.	10	20 Aug.
11	16 Sept.	11	17 Sept.	11	18 Sept.	11	19 Sept.	11	20 Sept.
12	16 Oct.	12	17 Oct.	12	18 Oct.	12	19 Oct.	12	20 Oct.

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OCTOBER.

18 Oct.		19 Oct.		20 Oct.		21 Oct.		22 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	22 Oct.	1	23 Oct.	1	24 Oct.	1	25 Oct.	1	26 Oct.
2	23 Oct.	2	24 Oct.	2	25 Oct.	2	26 Oct.	2	27 Oct.
3	24 Oct.	3	25 Oct.	3	26 Oct.	3	27 Oct.	3	28 Oct.
4	25 Oct.	4	26 Oct.	4	27 Oct.	4	28 Oct.	4	29 Oct.
5	26 Oct.	5	27 Oct.	5	28 Oct.	5	29 Oct.	5	30 Oct.
6	27 Oct.	6	28 Oct.	6	29 Oct.	6	30 Oct.	6	31 Oct.
7	28 Oct.	7	29 Oct.	7	30 Oct.	7	31 Oct.	7	1 Nov.
8	29 Oct.	8	30 Oct.	8	31 Oct.	8	1 Nov.	8	2 Nov.
9	30 Oct.	9	31 Oct.	9	1 Nov.	9	2 Nov.	9	3 Nov.
10	31 Oct.	10	1 Nov.	10	2 Nov.	10	3 Nov.	10	4 Nov.
14	4 Nov.	14	5 Nov.	14	6 Nov.	14	7 Nov.	14	8 Nov.
15	5 Nov.	15	6 Nov.	15	7 Nov.	15	8 Nov.	15	9 Nov.
20	10 Nov.	20	11 Nov.	20	12 Nov.	20	13 Nov.	20	14 Nov.
21	11 Nov.	21	12 Nov.	21	13 Nov.	21	14 Nov.	21	15 Nov.
25	15 Nov.	25	16 Nov.	25	17 Nov.	25	18 Nov.	25	19 Nov.
28	18 Nov.	28	19 Nov.	28	20 Nov.	28	21 Nov.	28	22 Nov.
30	20 Nov.	30	21 Nov.	30	22 Nov.	30	23 Nov.	30	24 Nov.
31	21 Nov.	31	22 Nov.	31	23 Nov.	31	24 Nov.	31	25 Nov.
35	25 Nov.	35	26 Nov.	35	27 Nov.	35	28 Nov.	35	29 Nov.
40	30 Nov.	40	1 Dec.	40	2 Dec.	40	3 Dec.	40	4 Dec.
41	1 Dec.	41	2 Dec.	41	3 Dec.	41	4 Dec.	41	5 Dec.
42	2 Dec.	42	3 Dec.	42	4 Dec.	42	5 Dec.	42	6 Dec.
45	5 Dec.	45	6 Dec.	45	7 Dec.	45	8 Dec.	45	9 Dec.
49	9 Dec.	49	10 Dec.	49	11 Dec.	49	12 Dec.	49	13 Dec.
50	10 Dec.	50	11 Dec.	50	12 Dec.	50	13 Dec.	50	14 Dec.
51	11 Dec.	51	12 Dec.	51	13 Dec.	51	14 Dec.	51	15 Dec.
55	15 Dec.	55	16 Dec.	55	17 Dec.	55	18 Dec.	55	19 Dec.
56	16 Dec.	56	17 Dec.	56	18 Dec.	56	19 Dec.	56	20 Dec.
60	20 Dec.	60	21 Dec.	60	22 Dec.	60	23 Dec.	60	24 Dec.
61	21 Dec.	61	22 Dec.	61	23 Dec.	61	24 Dec.	61	25 Dec.
63	23 Dec.	63	24 Dec.	63	25 Dec.	63	26 Dec.	63	27 Dec.
65	25 Dec.	65	26 Dec.	65	27 Dec.	65	28 Dec.	65	29 Dec.
70	30 Dec.	70	31 Dec.	70	1 Jan.	70	2 Jan.	70	3 Jan.
71	31 Dec.	71	1 Jan.	71	2 Jan.	71	3 Jan.	71	4 Jan.
75	4 Jan.	75	5 Jan.	75	6 Jan.	75	7 Jan.	75	8 Jan.
77	6 Jan.	77	7 Jan.	77	8 Jan.	77	9 Jan.	77	10 Jan.
80	9 Jan.	80	10 Jan.	80	11 Jan.	80	12 Jan.	80	13 Jan.
85	14 Jan.	85	15 Jan.	85	16 Jan.	85	17 Jan.	85	18 Jan.
90	19 Jan.	90	20 Jan.	90	21 Jan.	90	22 Jan.	90	23 Jan.
95	24 Jan.	95	25 Jan.	95	26 Jan.	95	27 Jan.	95	28 Jan.
100	29 Jan.	100	30 Jan.	100	31 Jan.	100	1 Feb.	100	2 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	21 Nov.	1	22 Nov.	1	23 Nov.	1	24 Nov.	1	25 Nov.
2	21 Dec.	2	22 Dec.	2	23 Dec.	2	24 Dec.	2	25 Dec.
3	21 Jan.	3	22 Jan.	3	23 Jan.	3	24 Jan.	3	25 Jan.
4	21 Feb.	4	22 Feb.	4	23 Feb.	4	24 Feb.	4	25 Feb.
5	21 Mar.	5	22 Mar.	5	23 Mar.	5	24 Mar.	5	25 Mar.
6	21 April	6	22 April	6	23 April	6	24 April	6	25 April
7	21 May	7	22 May	7	23 May	7	24 May	7	25 May
8	21 June	8	22 June	8	23 June	8	24 June	8	25 June
9	21 July	9	22 July	9	23 July	9	24 July	9	25 July
10	21 Aug.	10	22 Aug.	10	23 Aug.	10	24 Aug.	10	25 Aug.
11	21 Sept.	11	22 Sept.	11	23 Sept.	11	24 Sept.	11	25 Sept.
12	21 Oct.	12	22 Oct.	12	23 Oct.	12	24 Oct.	12	25 Oct.

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OCTOBER.

23 Oct.		24 Oct.		25 Oct.		26 Oct.		27 Oct.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	27 Oct.	1	28 Oct.	1	29 Oct.	1	30 Oct.	1	31 Oct.
2	28 Oct.	2	29 Oct.	2	30 Oct.	2	31 Oct.	2	1 Nov.
3	29 Oct.	3	30 Oct.	3	31 Oct.	3	1 Nov.	3	2 Nov.
4	30 Oct.	4	31 Oct.	4	1 Nov.	4	2 Nov.	4	3 Nov.
5	31 Oct.	5	1 Nov.	5	2 Nov.	5	3 Nov.	5	4 Nov.
6	1 Nov.	6	2 Nov.	6	3 Nov.	6	4 Nov.	6	5 Nov.
7	2 Nov.	7	3 Nov.	7	4 Nov.	7	5 Nov.	7	6 Nov.
8	3 Nov.	8	4 Nov.	8	5 Nov.	8	6 Nov.	8	7 Nov.
9	4 Nov.	9	5 Nov.	9	6 Nov.	9	7 Nov.	9	8 Nov.
10	5 Nov.	10	6 Nov.	10	7 Nov.	10	8 Nov.	10	9 Nov.
14	9 Nov.	14	10 Nov.	14	11 Nov.	14	12 Nov.	14	13 Nov.
15	10 Nov.	15	11 Nov.	15	12 Nov.	15	13 Nov.	15	14 Nov.
20	15 Nov.	20	16 Nov.	20	17 Nov.	20	18 Nov.	20	19 Nov.
21	16 Nov.	21	17 Nov.	21	18 Nov.	21	19 Nov.	21	20 Nov.
25	20 Nov.	25	21 Nov.	25	22 Nov.	25	23 Nov.	25	24 Nov.
28	23 Nov.	28	24 Nov.	28	25 Nov.	28	26 Nov.	28	27 Nov.
30	25 Nov.	30	26 Nov.	30	27 Nov.	30	28 Nov.	30	29 Nov.
31	26 Nov.	31	27 Nov.	31	28 Nov.	31	29 Nov.	31	30 Nov.
35	30 Nov.	35	1 Dec.	35	2 Dec.	35	3 Dec.	35	4 Dec.
40	5 Dec.	40	6 Dec.	40	7 Dec.	40	8 Dec.	40	9 Dec.
41	6 Dec.	41	7 Dec.	41	8 Dec.	41	9 Dec.	41	10 Dec.
42	7 Dec.	42	8 Dec.	42	9 Dec.	42	10 Dec.	42	11 Dec.
45	10 Dec.	45	11 Dec.	45	12 Dec.	45	13 Dec.	45	14 Dec.
49	14 Dec.	49	15 Dec.	49	16 Dec.	49	17 Dec.	49	18 Dec.
50	15 Dec.	50	16 Dec.	50	17 Dec.	50	18 Dec.	50	19 Dec.
51	16 Dec.	51	17 Dec.	51	18 Dec.	51	19 Dec.	51	20 Dec.
55	20 Dec.	55	21 Dec.	55	22 Dec.	55	23 Dec.	55	24 Dec.
56	21 Dec.	56	22 Dec.	56	23 Dec.	56	24 Dec.	56	25 Dec.
60	25 Dec.	60	26 Dec.	60	27 Dec.	60	28 Dec.	60	29 Dec.
61	26 Dec.	61	27 Dec.	61	28 Dec.	61	29 Dec.	61	30 Dec.
63	28 Dec.	63	29 Dec.	63	30 Dec.	63	31 Dec.	63	1 Jan.
65	30 Dec.	65	31 Dec.	65	1 Jan.	65	2 Jan.	65	3 Jan.
70	4 Jan.	70	5 Jan.	70	6 Jan.	70	7 Jan.	70	8 Jan.
71	5 Jan.	71	6 Jan.	71	7 Jan.	71	8 Jan.	71	9 Jan.
75	9 Jan.	75	10 Jan.	75	11 Jan.	75	12 Jan.	75	13 Jan.
77	11 Jan.	77	12 Jan.	77	13 Jan.	77	14 Jan.	77	15 Jan.
80	14 Jan.	80	15 Jan.	80	16 Jan.	80	17 Jan.	80	18 Jan.
85	19 Jan.	85	20 Jan.	85	21 Jan.	85	22 Jan.	85	23 Jan.
90	24 Jan.	90	25 Jan.	90	26 Jan.	90	27 Jan.	90	28 Jan.
95	29 Jan.	95	30 Jan.	95	31 Jan.	95	1 Feb.	95	2 Feb.
100	3 Feb.	100	4 Feb.	100	5 Feb.	100	6 Feb.	100	7 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	26 Nov.	1	27 Nov.	1	28 Nov.	1	29 Nov.	1	30 Nov.
2	26 Dec.	2	27 Dec.	2	28 Dec.	2	29 Dec.	2	30 Dec.
3	26 Jan.	3	27 Jan.	3	28 Jan.	3	29 Jan.	3	30 Jan.
4	26 Feb.	4	27 Feb.	4	28 Feb.	4	1 Mar.	4	2 Mar.
5	26 Mar.	5	27 Mar.	5	28 Mar.	5	29 Mar.	5	30 Mar.
6	26 April	6	27 April	6	28 April	6	29 April	6	30 April
7	26 May	7	27 May	7	28 May	7	29 May	7	30 May
8	26 June	8	27 June	8	28 June	8	29 June	8	30 June
9	26 July	9	27 July	9	28 July	9	29 July	9	30 July
10	26 Aug.	10	27 Aug.	10	28 Aug.	10	29 Aug.	10	30 Aug.
11	26 Sept.	11	27 Sept.	11	28 Sept.	11	29 Sept.	11	30 Sept.
12	26 Oct.	12	27 Oct.	12	28 Oct.	12	29 Oct.	12	30 Oct.

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OCTOBER.

28 Oct.		29 Oct.		30 Oct.		31 Oct.		1 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	1 Nov.	1	2 Nov.	1	3 Nov.	1	4 Nov.	1	5 Nov.
2	2 Nov.	2	3 Nov.	2	4 Nov.	2	5 Nov.	2	6 Nov.
3	3 Nov.	3	4 Nov.	3	5 Nov.	3	6 Nov.	3	7 Nov.
4	4 Nov.	4	5 Nov.	4	6 Nov.	4	7 Nov.	4	8 Nov.
5	5 Nov.	5	6 Nov.	5	7 Nov.	5	8 Nov.	5	9 Nov.
6	6 Nov.	6	7 Nov.	6	8 Nov.	6	9 Nov.	6	10 Nov.
7	7 Nov.	7	8 Nov.	7	9 Nov.	7	10 Nov.	7	11 Nov.
8	8 Nov.	8	9 Nov.	8	10 Nov.	8	11 Nov.	8	12 Nov.
9	9 Nov.	9	10 Nov.	9	11 Nov.	9	12 Nov.	9	13 Nov.
10	10 Nov.	10	11 Nov.	10	12 Nov.	10	13 Nov.	10	14 Nov.
14	14 Nov.	14	15 Nov.	14	16 Nov.	14	17 Nov.	14	18 Nov.
15	15 Nov.	15	16 Nov.	15	17 Nov.	15	18 Nov.	15	19 Nov.
20	20 Nov.	20	21 Nov.	20	22 Nov.	20	23 Nov.	20	24 Nov.
21	21 Nov.	21	22 Nov.	21	23 Nov.	21	24 Nov.	21	25 Nov.
25	25 Nov.	25	26 Nov.	25	27 Nov.	25	28 Nov.	25	29 Nov.
28	28 Nov.	28	29 Nov.	28	30 Nov.	28	1 Dec.	28	2 Dec.
30	30 Nov.	30	1 Dec.	30	2 Dec.	30	3 Dec.	30	4 Dec.
31	1 Dec.	31	2 Dec.	31	3 Dec.	31	4 Dec.	31	5 Dec.
35	5 Dec.	35	6 Dec.	35	7 Dec.	35	8 Dec.	35	9 Dec.
40	10 Dec.	40	11 Dec.	40	12 Dec.	40	13 Dec.	40	14 Dec.
41	11 Dec.	41	12 Dec.	41	13 Dec.	41	14 Dec.	41	15 Dec.
42	12 Dec.	42	13 Dec.	42	14 Dec.	42	15 Dec.	42	16 Dec.
45	15 Dec.	45	16 Dec.	45	17 Dec.	45	18 Dec.	45	19 Dec.
49	19 Dec.	49	20 Dec.	49	21 Dec.	49	22 Dec.	49	23 Dec.
50	20 Dec.	50	21 Dec.	50	22 Dec.	50	23 Dec.	50	24 Dec.
51	21 Dec.	51	22 Dec.	51	23 Dec.	51	24 Dec.	51	25 Dec.
55	25 Dec.	55	26 Dec.	55	27 Dec.	55	28 Dec.	55	29 Dec.
56	26 Dec.	56	27 Dec.	56	28 Dec.	56	29 Dec.	56	30 Dec.
60	30 Dec.	60	31 Dec.	60	1 Jan.	60	2 Jan.	60	3 Jan.
61	31 Dec.	61	1 Jan.	61	2 Jan.	61	3 Jan.	61	4 Jan.
63	2 Jan.	63	3 Jan.	63	4 Jan.	63	5 Jan.	63	6 Jan.
65	4 Jan.	65	5 Jan.	65	6 Jan.	65	7 Jan.	65	8 Jan.
70	9 Jan.	70	10 Jan.	70	11 Jan.	70	12 Jan.	70	13 Jan.
71	10 Jan.	71	11 Jan.	71	12 Jan.	71	13 Jan.	71	14 Jan.
75	14 Jan.	75	15 Jan.	75	16 Jan.	75	17 Jan.	75	18 Jan.
77	16 Jan.	77	17 Jan.	77	18 Jan.	77	19 Jan.	77	20 Jan.
80	19 Jan.	80	20 Jan.	80	21 Jan.	80	22 Jan.	80	23 Jan.
85	24 Jan.	85	25 Jan.	85	26 Jan.	85	27 Jan.	85	28 Jan.
90	29 Jan.	90	30 Jan.	90	31 Jan.	90	1 Feb.	90	2 Feb.
95	3 Feb.	95	4 Feb.	95	5 Feb.	95	6 Feb.	95	7 Feb.
100	8 Feb.	100	9 Feb.	100	10 Feb.	100	11 Feb.	100	12 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	1 Dec.	1	2 Dec.	1	3 Dec.	1	3 Dec.	1	4 Dec.
2	31 Dec.	2	1 Jan.	2	2 Jan.	2	3 Jan.	2	4 Jan.
3	31 Jan.	3	1 Feb.	3	2 Feb.	3	3 Feb.	3	4 Feb.
4	3 Mar.	4	3 Mar.	4	3 Mar.	4	3 Mar.	4	4 Mar.
5	31 Mar.	5	1 April	5	2 April	5	3 April	5	4 April
6	1 May	6	2 May	6	3 May	6	3 May	6	4 May
7	31 May	7	1 June	7	2 June	7	3 June	7	4 June
8	1 July	8	2 July	8	3 July	8	3 July	8	4 July
9	31 July	9	1 Aug.	9	2 Aug.	9	3 Aug.	9	4 Aug.
10	31 Aug.	10	1 Sept.	10	2 Sept.	10	3 Sept	10	4 Sept.
11	1 Oct.	11	2 Oct.	11	3 Oct.	11	3 Oct.	11	4 Oct.
12	31 Oct.	12	1 Nov.	12	2 Nov.	12	3 Nov.	12	4 Nov.

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NOVEMBER.

2 Nov.		3 Nov.		4 Nov.		5 Nov.		6 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	6 Nov.	1	7 Nov.	1	8 Nov.	1	9 Nov.	1	10 Nov.
2	7 Nov.	2	8 Nov.	2	9 Nov.	2	10 Nov.	2	11 Nov.
3	8 Nov.	3	9 Nov.	3	10 Nov.	3	11 Nov.	3	12 Nov.
4	9 Nov.	4	10 Nov.	4	11 Nov.	4	12 Nov.	4	13 Nov.
5	10 Nov.	5	11 Nov.	5	12 Nov.	5	13 Nov.	5	14 Nov.
6	11 Nov.	6	12 Nov.	6	13 Nov.	6	14 Nov.	6	15 Nov.
7	12 Nov.	7	13 Nov.	7	14 Nov.	7	15 Nov.	7	16 Nov.
8	13 Nov.	8	14 Nov.	8	15 Nov.	8	16 Nov.	8	17 Nov.
9	14 Nov.	9	15 Nov.	9	16 Nov.	9	17 Nov.	9	18 Nov.
10	15 Nov.	10	16 Nov.	10	17 Nov.	10	18 Nov.	10	19 Nov.
14	19 Nov.	14	20 Nov.	14	21 Nov.	14	22 Nov.	14	23 Nov.
15	20 Nov.	15	21 Nov.	15	22 Nov.	15	23 Nov.	15	24 Nov.
20	25 Nov.	20	26 Nov.	20	27 Nov.	20	28 Nov.	20	29 Nov.
21	26 Nov.	21	27 Nov.	21	28 Nov.	21	29 Nov.	21	30 Nov.
25	30 Nov.	25	1 Dec.	25	2 Dec.	25	3 Dec.	25	4 Dec.
28	3 Dec.	28	4 Dec.	28	5 Dec.	28	6 Dec.	28	7 Dec.
30	5 Dec.	30	6 Dec.	30	7 Dec.	30	8 Dec.	30	9 Dec.
31	6 Dec.	31	7 Dec.	31	8 Dec.	31	9 Dec.	31	10 Dec.
35	10 Dec.	35	11 Dec.	35	12 Dec.	35	13 Dec.	35	14 Dec.
40	15 Dec.	40	16 Dec.	40	17 Dec.	40	18 Dec.	40	19 Dec.
41	16 Dec.	41	17 Dec.	41	18 Dec.	41	19 Dec.	41	20 Dec.
42	17 Dec.	42	18 Dec.	42	19 Dec.	42	20 Dec.	42	21 Dec.
45	20 Dec.	45	21 Dec.	45	22 Dec.	45	23 Dec.	45	24 Dec.
49	24 Dec.	49	25 Dec.	49	26 Dec.	49	27 Dec.	49	28 Dec.
50	25 Dec.	50	26 Dec.	50	27 Dec.	50	28 Dec.	50	29 Dec.
51	26 Dec.	51	27 Dec.	51	28 Dec.	51	29 Dec.	51	30 Dec.
55	30 Dec.	55	31 Dec.	55	1 Jan.	55	2 Jan.	55	3 Jan.
56	31 Dec.	56	1 Jan.	56	2 Jan.	56	3 Jan.	56	4 Jan.
60	4 Jan.	60	5 Jan.	60	6 Jan.	60	7 Jan.	60	8 Jan.
61	5 Jan.	61	6 Jan.	61	7 Jan.	61	8 Jan.	61	9 Jan.
63	7 Jan.	63	8 Jan.	63	9 Jan.	63	10 Jan.	63	11 Jan.
65	9 Jan.	65	10 Jan.	65	11 Jan.	65	12 Jan.	65	13 Jan.
70	14 Jan.	70	15 Jan.	70	16 Jan.	70	17 Jan.	70	18 Jan.
71	15 Jan.	71	16 Jan.	71	17 Jan.	71	18 Jan.	71	19 Jan.
75	19 Jan.	75	20 Jan.	75	21 Jan.	75	22 Jan.	75	23 Jan.
77	21 Jan.	77	22 Jan.	77	23 Jan.	77	24 Jan.	77	25 Jan.
80	24 Jan.	80	25 Jan.	80	26 Jan.	80	27 Jan.	80	28 Jan.
85	29 Jan.	85	30 Jan.	85	31 Jan.	85	1 Feb.	85	2 Feb.
90	3 Feb.	90	4 Feb.	90	5 Feb.	90	6 Feb.	90	7 Feb.
95	8 Feb.	95	9 Feb.	95	10 Feb.	95	11 Feb.	95	12 Feb.
100	13 Feb.	100	14 Feb.	100	15 Feb.	100	16 Feb.	100	17 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	5 Dec.	1	6 Dec.	1	7 Dec.	1	8 Dec.	1	9 Dec.
2	5 Jan.	2	6 Jan.	2	7 Jan.	2	8 Jan.	2	9 Jan.
3	5 Feb.	3	6 Feb.	3	7 Feb.	3	8 Feb.	3	9 Feb.
4	5 Mar.	4	6 Mar.	4	7 Mar.	4	8 Mar.	4	9 Mar.
5	5 April	5	6 April	5	7 April	5	8 April	5	9 April
6	5 May	6	6 May	6	7 May	6	8 May	6	9 May
7	5 June	7	6 June	7	7 June	7	8 June	7	9 June
8	5 July	8	6 July	8	7 July	8	8 July	8	9 July
9	5 Aug.	9	6 Aug.	9	7 Aug.	9	8 Aug.	9	9 Aug.
10	5 Sept.	10	6 Sept.	10	7 Sept.	10	8 Sept.	10	9 Sept.
11	5 Oct.	11	6 Oct.	11	7 Oct.	11	8 Oct.	11	9 Oct.
12	5 Nov.	12	6 Nov.	12	7 Nov.	12	8 Nov.	12	9 Nov.

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NOVEMBER.

7 Nov.		8 Nov.		9 Nov.		10 Nov.		11 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	11 Nov.	1	12 Nov.	1	13 Nov.	1	14 Nov.	1	15 Nov.
2	12 Nov.	2	13 Nov.	2	14 Nov.	2	15 Nov.	2	16 Nov.
3	13 Nov.	3	14 Nov.	3	15 Nov.	3	16 Nov.	3	17 Nov.
4	14 Nov.	4	15 Nov.	4	16 Nov.	4	17 Nov.	4	18 Nov.
5	15 Nov.	5	16 Nov.	5	17 Nov.	5	18 Nov.	5	19 Nov.
6	16 Nov.	6	17 Nov.	6	18 Nov.	6	19 Nov.	6	20 Nov.
7	17 Nov.	7	18 Nov.	7	19 Nov.	7	20 Nov.	7	21 Nov.
8	18 Nov.	8	19 Nov.	8	20 Nov.	8	21 Nov.	8	22 Nov.
9	19 Nov.	9	20 Nov.	9	21 Nov.	9	22 Nov.	9	23 Nov.
10	20 Nov.	10	21 Nov.	10	22 Nov.	10	23 Nov.	10	24 Nov.
14	24 Nov.	14	25 Nov.	14	26 Nov.	14	27 Nov.	14	28 Nov.
15	25 Nov.	15	26 Nov.	15	27 Nov.	15	28 Nov.	15	29 Nov.
20	30 Nov.	20	1 Dec.	20	2 Dec.	20	3 Dec.	20	4 Dec.
21	1 Dec.	21	2 Dec.	21	3 Dec.	21	4 Dec.	21	5 Dec.
25	5 Dec.	25	6 Dec.	25	7 Dec.	25	8 Dec.	25	9 Dec.
28	8 Dec.	28	9 Dec.	28	10 Dec.	28	11 Dec.	28	12 Dec.
30	10 Dec.	30	11 Dec.	30	12 Dec.	30	13 Dec.	30	14 Dec.
31	11 Dec.	31	12 Dec.	31	13 Dec.	31	14 Dec.	31	15 Dec.
35	15 Dec.	35	16 Dec.	35	17 Dec.	35	18 Dec.	35	19 Dec.
40	20 Dec.	40	21 Dec.	40	22 Dec.	40	23 Dec.	40	24 Dec.
41	21 Dec.	41	22 Dec.	41	23 Dec.	41	24 Dec.	41	25 Dec.
42	22 Dec.	42	23 Dec.	42	24 Dec.	42	25 Dec.	42	26 Dec.
45	25 Dec.	45	26 Dec.	45	27 Dec.	45	28 Dec.	45	29 Dec.
49	29 Dec.	49	30 Dec.	49	31 Dec.	49	1 Jan.	49	2 Jan.
50	30 Dec.	50	31 Dec.	50	1 Jan.	50	2 Jan.	50	3 Jan.
51	31 Dec.	51	1 Jan.	51	2 Jan.	51	3 Jan.	51	4 Jan.
55	4 Jan.	55	5 Jan.	55	6 Jan.	55	7 Jan.	55	8 Jan.
56	5 Jan.	56	6 Jan.	56	7 Jan.	56	8 Jan.	56	9 Jan.
60	9 Jan.	60	10 Jan.	60	11 Jan.	60	12 Jan.	60	13 Jan.
61	10 Jan.	61	11 Jan.	61	12 Jan.	61	13 Jan.	61	14 Jan.
63	12 Jan.	63	13 Jan.	63	14 Jan.	63	15 Jan.	63	16 Jan.
65	14 Jan.	65	15 Jan.	65	16 Jan.	65	17 Jan.	65	18 Jan.
70	19 Jan.	70	20 Jan.	70	21 Jan.	70	22 Jan.	70	23 Jan.
71	20 Jan.	71	21 Jan.	71	22 Jan.	71	23 Jan.	71	24 Jan.
75	24 Jan.	75	25 Jan.	75	26 Jan.	75	27 Jan.	75	28 Jan.
77	26 Jan.	77	27 Jan.	77	28 Jan.	77	29 Jan.	77	30 Jan.
80	29 Jan.	80	30 Jan.	80	31 Jan.	80	1 Feb.	80	2 Feb.
85	3 Feb.	85	4 Feb.	85	5 Feb.	85	6 Feb.	85	7 Feb.
90	8 Feb.	90	9 Feb.	90	10 Feb.	90	11 Feb.	90	12 Feb.
95	13 Feb.	95	14 Feb.	95	15 Feb.	95	16 Feb.	95	17 Feb.
100	18 Feb.	100	19 Feb.	100	20 Feb.	100	21 Feb.	100	22 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	10 Dec.	1	11 Dec.	1	12 Dec.	1	13 Dec.	1	14 Dec.
2	10 Jan.	2	11 Jan.	2	12 Jan.	2	13 Jan.	2	14 Jan.
3	10 Feb.	3	11 Feb.	3	12 Feb.	3	13 Feb.	3	14 Feb.
4	10 Mar.	4	11 Mar.	4	12 Mar.	4	13 Mar.	4	14 Mar.
5	10 April	5	11 April	5	12 April	5	13 April	5	14 April
6	10 May	6	11 May	6	12 May	6	13 May	6	14 May
7	10 June	7	11 June	7	12 June	7	13 June	7	14 June
8	10 July	8	11 July	8	12 July	8	13 July	8	14 July
9	10 Aug.	9	11 Aug.	9	12 Aug.	9	13 Aug.	9	14 Aug.
10	10 Sept.	10	11 Sept.	10	12 Sept.	10	13 Sept.	10	14 Sept.
11	10 Oct.	11	11 Oct.	11	12 Oct.	11	13 Oct.	11	14 Oct.
12	10 Nov.	12	11 Nov.	12	12 Nov.	12	13 Nov.	12	14 Nov.

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NOVEMBER.

12 Nov.		13 Nov.		14 Nov.		15 Nov.		16 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	16 Nov.	1	17 Nov.	1	18 Nov.	1	19 Nov.	1	20 Nov.
2	17 Nov.	2	18 Nov.	2	19 Nov.	2	20 Nov.	2	21 Nov.
3	18 Nov.	3	19 Nov.	3	20 Nov.	3	21 Nov.	3	22 Nov.
4	19 Nov.	4	20 Nov.	4	21 Nov.	4	22 Nov.	4	23 Nov.
5	20 Nov.	5	21 Nov.	5	22 Nov.	5	23 Nov.	5	24 Nov.
6	21 Nov.	6	22 Nov.	6	23 Nov.	6	24 Nov.	6	25 Nov.
7	22 Nov.	7	23 Nov.	7	24 Nov.	7	25 Nov.	7	26 Nov.
8	23 Nov.	8	24 Nov.	8	25 Nov.	8	26 Nov.	8	27 Nov.
9	24 Nov.	9	25 Nov.	9	26 Nov.	9	27 Nov.	9	28 Nov.
10	25 Nov.	10	26 Nov.	10	27 Nov.	10	28 Nov.	10	29 Nov.
14	29 Nov.	14	30 Nov.	14	1 Dec.	14	2 Dec.	14	3 Dec.
15	30 Nov.	15	1 Dec.	15	2 Dec.	15	3 Dec.	15	4 Dec.
20	5 Dec.	20	6 Dec.	20	7 Dec.	20	8 Dec.	20	9 Dec.
21	6 Dec.	21	7 Dec.	21	8 Dec.	21	9 Dec.	21	10 Dec.
25	10 Dec.	25	11 Dec.	25	12 Dec.	25	13 Dec.	25	14 Dec.
28	13 Dec.	28	14 Dec.	28	15 Dec.	28	16 Dec.	28	17 Dec.
30	15 Dec.	30	16 Dec.	30	17 Dec.	30	18 Dec.	30	19 Dec.
31	16 Dec.	31	17 Dec.	31	18 Dec.	31	19 Dec.	31	20 Dec.
35	20 Dec.	35	21 Dec.	35	22 Dec.	35	23 Dec.	35	24 Dec.
40	25 Dec.	40	26 Dec.	40	27 Dec.	40	28 Dec.	40	29 Dec.
41	26 Dec.	41	27 Dec.	41	28 Dec.	41	29 Dec.	41	30 Dec.
42	27 Dec.	42	28 Dec.	42	29 Dec.	42	30 Dec.	42	31 Dec.
45	30 Dec.	45	31 Dec.	45	1 Jan.	45	2 Jan.	45	3 Jan.
49	3 Jan.	49	4 Jan.	49	5 Jan.	49	6 Jan.	49	7 Jan.
50	4 Jan.	50	5 Jan.	50	6 Jan.	50	7 Jan.	50	8 Jan.
51	5 Jan.	51	6 Jan.	51	7 Jan.	51	8 Jan.	51	9 Jan.
55	9 Jan.	55	10 Jan.	55	11 Jan.	55	12 Jan.	55	13 Jan.
56	10 Jan.	56	11 Jan.	56	12 Jan.	56	13 Jan.	56	14 Jan.
60	14 Jan.	60	15 Jan.	60	16 Jan.	60	17 Jan.	60	18 Jan.
61	15 Jan.	61	16 Jan.	61	17 Jan.	61	18 Jan.	61	19 Jan.
63	17 Jan.	63	18 Jan.	63	19 Jan.	63	20 Jan.	63	21 Jan.
65	19 Jan.	65	20 Jan.	65	21 Jan.	65	22 Jan.	65	23 Jan.
70	24 Jan.	70	25 Jan.	70	26 Jan.	70	27 Jan.	70	28 Jan.
71	25 Jan.	71	26 Jan.	71	27 Jan.	71	28 Jan.	71	29 Jan.
75	29 Jan.	75	30 Jan.	75	31 Jan.	75	1 Feb.	75	2 Feb.
77	31 Jan.	77	1 Feb.	77	2 Feb.	77	3 Feb.	77	4 Feb.
80	3 Feb.	80	4 Feb.	80	5 Feb.	80	6 Feb.	80	7 Feb.
85	8 Feb.	85	9 Feb.	85	10 Feb.	85	11 Feb.	85	12 Feb.
90	13 Feb.	90	14 Feb.	90	15 Feb.	90	16 Feb.	90	17 Feb.
95	18 Feb.	95	19 Feb.	95	20 Feb.	95	21 Feb.	95	22 Feb.
100	23 Feb.	100	24 Feb.	100	25 Feb.	100	26 Feb.	100	27 Feb.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	15 Dec.	1	16 Dec.	1	17 Dec.	1	18 Dec.	1	19 Dec.
2	15 Jan.	2	16 Jan.	2	17 Jan.	2	18 Jan.	2	19 Jan.
3	15 Feb.	3	16 Feb.	3	17 Feb.	3	18 Feb.	3	19 Feb.
4	15 Mar.	4	16 Mar.	4	17 Mar.	4	18 Mar.	4	19 Mar.
5	15 April	5	16 April	5	17 April	5	18 April	5	19 April
6	15 May	6	16 May	6	17 May	6	18 May	6	19 May
7	15 June	7	16 June	7	17 June	7	18 June	7	19 June
8	15 July	8	16 July	8	17 July	8	18 July	8	19 July
9	15 Aug.	9	16 Aug.	9	17 Aug.	9	18 Aug.	9	19 Aug.
10	15 Sept.	10	16 Sept.	10	17 Sept.	10	18 Sept.	10	19 Sept.
11	15 Oct.	11	16 Oct.	11	17 Oct.	11	18 Oct.	11	19 Oct.
12	15 Nov.	12	16 Nov.	12	17 Nov.	12	18 Nov.	12	19 Nov.

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NOVEMBER.

17 Nov.		18 Nov.		19 Nov.		20 Nov.		21 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	21 Nov.	1	22 Nov.	1	23 Nov.	1	24 Nov.	1	25 Nov.
2	22 Nov.	2	23 Nov.	2	24 Nov.	2	25 Nov.	2	26 Nov.
3	23 Nov.	3	24 Nov.	3	25 Nov.	3	26 Nov.	3	27 Nov.
4	24 Nov.	4	25 Nov.	4	26 Nov.	4	27 Nov.	4	28 Nov.
5	25 Nov.	5	26 Nov.	5	27 Nov.	5	28 Nov.	5	29 Nov.
6	26 Nov.	6	27 Nov.	6	28 Nov.	6	29 Nov.	6	30 Nov.
7	27 Nov.	7	28 Nov.	7	29 Nov.	7	30 Nov.	7	1 Dec.
8	28 Nov.	8	29 Nov.	8	30 Nov.	8	1 Dec.	8	2 Dec.
9	29 Nov.	9	30 Nov.	9	1 Dec.	9	2 Dec.	9	3 Dec.
10	30 Nov.	10	1 Dec.	10	2 Dec.	10	3 Dec.	10	4 Dec.
14	4 Dec.	14	5 Dec.	14	6 Dec.	14	7 Dec.	14	8 Dec.
15	5 Dec.	15	6 Dec.	15	7 Dec.	15	8 Dec.	15	9 Dec.
20	10 Dec.	20	11 Dec.	20	12 Dec.	20	13 Dec.	20	14 Dec.
21	11 Dec.	21	12 Dec.	21	13 Dec.	21	14 Dec.	21	15 Dec.
25	15 Dec.	25	16 Dec.	25	17 Dec.	25	18 Dec.	25	19 Dec.
28	18 Dec.	28	19 Dec.	28	20 Dec.	28	21 Dec.	28	22 Dec.
30	20 Dec.	30	21 Dec.	30	22 Dec.	30	23 Dec.	30	24 Dec.
31	21 Dec.	31	22 Dec.	31	23 Dec.	31	24 Dec.	31	25 Dec.
35	25 Dec.	35	26 Dec.	35	27 Dec.	35	28 Dec.	35	29 Dec.
40	30 Dec.	40	31 Dec.	40	1 Jan.	40	2 Jan.	40	3 Jan.
41	31 Dec.	41	1 Jan.	41	2 Jan.	41	3 Jan.	41	4 Jan.
42	1 Jan.	42	2 Jan.	42	3 Jan.	42	4 Jan.	42	5 Jan.
45	4 Jan.	45	5 Jan.	45	6 Jan.	45	7 Jan.	45	8 Jan.
49	8 Jan.	49	9 Jan.	49	10 Jan.	49	11 Jan.	49	12 Jan.
50	9 Jan.	50	10 Jan.	50	11 Jan.	50	12 Jan.	50	13 Jan.
51	10 Jan.	51	11 Jan.	51	12 Jan.	51	13 Jan.	51	14 Jan.
55	14 Jan.	55	15 Jan.	55	16 Jan.	55	17 Jan.	55	18 Jan.
56	15 Jan.	56	16 Jan.	56	17 Jan.	56	18 Jan.	56	19 Jan.
60	19 Jan.	60	20 Jan.	60	21 Jan.	60	22 Jan.	60	23 Jan.
61	20 Jan.	61	21 Jan.	61	22 Jan.	61	23 Jan.	61	24 Jan.
63	22 Jan.	63	23 Jan.	63	24 Jan.	63	25 Jan.	63	26 Jan.
65	24 Jan.	65	25 Jan.	65	26 Jan.	65	27 Jan.	65	28 Jan.
70	29 Jan.	70	30 Jan.	70	31 Jan.	70	1 Feb.	70	2 Feb.
71	30 Jan.	71	31 Jan.	71	1 Feb.	71	2 Feb.	71	3 Feb.
75	3 Feb.	75	4 Feb.	75	5 Feb.	75	6 Feb.	75	7 Feb.
77	5 Feb.	77	6 Feb.	77	7 Feb.	77	8 Feb.	77	9 Feb.
80	8 Feb.	80	9 Feb.	80	10 Feb.	80	11 Feb.	80	12 Feb.
85	13 Feb.	85	14 Feb.	85	15 Feb.	85	16 Feb.	85	17 Feb.
90	18 Feb.	90	19 Feb.	90	20 Feb.	90	21 Feb.	90	22 Feb.
95	23 Feb.	95	24 Feb.	95	25 Feb.	95	26 Feb.	95	27 Feb.
100	28 Feb.	100	1 Mar.	100	2 Mar.	100	3 Mar.	100	4 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	20 Dec.	1	21 Dec.	1	22 Dec.	1	23 Dec.	1	24 Dec.
2	20 Jan.	2	21 Jan.	2	22 Jan.	2	23 Jan.	2	24 Jan.
3	20 Feb.	3	21 Feb.	3	22 Feb.	3	23 Feb.	3	24 Feb.
4	20 Mar.	4	21 Mar.	4	22 Mar.	4	23 Mar.	4	24 Mar.
5	20 April	5	21 April	5	22 April	5	23 April	5	24 April
6	20 May	6	21 May	6	22 May	6	23 May	6	24 May
7	20 June	7	21 June	7	22 June	7	23 June	7	24 June
8	20 July	8	21 July	8	22 July	8	23 July	8	24 July
9	20 Aug.	9	21 Aug.	9	22 Aug.	9	23 Aug.	9	24 Aug.
10	20 Sept.	10	21 Sept.	10	22 Sept.	10	23 Sept.	10	24 Sept.
11	20 Oct.	11	21 Oct.	11	22 Oct.	11	23 Oct.	11	24 Oct.
12	20 Nov.	12	21 Nov.	12	22 Nov.	12	23 Nov.	12	24 Nov.

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NOVEMBER.

22 Nov.		23 Nov.		24 Nov.		25 Nov.		26 Nov.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	26 Nov.	1	27 Nov.	1	28 Nov.	1	29 Nov.	1	30 Nov.
2	27 Nov.	2	28 Nov.	2	29 Nov.	2	30 Nov.	2	1 Dec.
3	28 Nov.	3	29 Nov.	3	30 Nov.	3	1 Dec.	3	2 Dec.
4	29 Nov.	4	30 Nov.	4	1 Dec.	4	2 Dec.	4	3 Dec.
5	30 Nov.	5	1 Dec.	5	2 Dec.	5	3 Dec.	5	4 Dec.
6	1 Dec.	6	2 Dec.	6	3 Dec.	6	4 Dec.	6	5 Dec.
7	2 Dec.	7	3 Dec.	7	4 Dec.	7	5 Dec.	7	6 Dec.
8	3 Dec.	8	4 Dec.	8	5 Dec.	8	6 Dec.	8	7 Dec.
9	4 Dec.	9	5 Dec.	9	6 Dec.	9	7 Dec.	9	8 Dec.
10	5 Dec.	10	6 Dec.	10	7 Dec.	10	8 Dec.	10	9 Dec.
14	9 Dec.	14	10 Dec.	14	11 Dec.	14	12 Dec.	14	13 Dec.
15	10 Dec.	15	11 Dec.	15	12 Dec.	15	13 Dec.	15	14 Dec.
20	15 Dec.	20	16 Dec.	20	17 Dec.	20	18 Dec.	20	19 Dec.
21	16 Dec.	21	17 Dec.	21	18 Dec.	21	19 Dec.	21	20 Dec.
25	20 Dec.	25	21 Dec.	25	22 Dec.	25	23 Dec.	25	24 Dec.
28	23 Dec.	28	24 Dec.	28	25 Dec.	28	26 Dec.	28	27 Dec.
30	25 Dec.	30	26 Dec.	30	27 Dec.	30	28 Dec.	30	29 Dec.
31	26 Dec.	31	27 Dec.	31	28 Dec.	31	29 Dec.	31	30 Dec.
35	30 Dec.	35	31 Dec.	35	1 Jan.	35	2 Jan.	35	3 Jan.
40	4 Jan.	40	5 Jan.	40	6 Jan.	40	7 Jan.	40	8 Jan.
41	5 Jan.	41	6 Jan.	41	7 Jan.	41	8 Jan.	41	9 Jan.
42	6 Jan.	42	7 Jan.	42	8 Jan.	42	9 Jan.	42	10 Jan.
45	9 Jan.	45	10 Jan.	45	11 Jan.	45	12 Jan.	45	13 Jan.
49	13 Jan.	49	14 Jan.	49	15 Jan.	49	16 Jan.	49	17 Jan.
50	14 Jan.	50	15 Jan.	50	16 Jan.	50	17 Jan.	50	18 Jan.
51	15 Jan.	51	16 Jan.	51	17 Jan.	51	18 Jan.	51	19 Jan.
55	19 Jan.	55	20 Jan.	55	21 Jan.	55	22 Jan.	55	23 Jan.
56	20 Jan.	56	21 Jan.	56	22 Jan.	56	23 Jan.	56	24 Jan.
60	24 Jan.	60	25 Jan.	60	26 Jan.	60	27 Jan.	60	28 Jan.
61	25 Jan.	61	26 Jan.	61	27 Jan.	61	28 Jan.	61	29 Jan.
63	27 Jan.	63	28 Jan.	63	29 Jan.	63	30 Jan.	63	1 Feb.
65	29 Jan.	65	30 Jan.	65	31 Jan.	65	1 Feb.	65	2 Feb.
70	3 Feb.	70	4 Feb.	70	5 Feb.	70	6 Feb.	70	7 Feb.
71	4 Feb.	71	5 Feb.	71	6 Feb.	71	7 Feb.	71	8 Feb.
75	8 Feb.	75	9 Feb.	75	10 Feb.	75	11 Feb.	75	12 Feb.
77	10 Feb.	77	11 Feb.	77	12 Feb.	77	13 Feb.	77	14 Feb.
80	13 Feb.	80	14 Feb.	80	15 Feb.	80	16 Feb.	80	17 Feb.
85	18 Feb.	85	19 Feb.	85	20 Feb.	85	21 Feb.	85	22 Feb.
90	23 Feb.	90	24 Feb.	90	25 Feb.	90	26 Feb.	90	27 Feb.
95	28 Feb.	95	1 Mar.	95	2 Mar.	95	3 Mar.	95	4 Mar
100	5 Mar.	100	6 Mar.	100	7 Mar.	100	8 Mar.	100	9 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	25 Dec.	1	26 Dec.	1	27 Dec.	1	28 Dec.	1	29 Dec.
2	25 Jan.	2	26 Jan.	2	27 Jan.	2	28 Jan.	2	29 Jan.
3	25 Feb.	3	26 Feb.	3	27 Feb.	3	28 Feb.	3	1 Mar.
4	25 Mar.	4	26 Mar.	4	27 Mar.	4	28 Mar.	4	29 Mar.
5	25 April	5	26 April	5	27 April	5	28 April	5	29 April
6	25 May	6	26 May	6	27 May	6	28 May	6	29 May
7	25 June	7	26 June	7	27 June	7	28 June	7	29 June
8	25 July	8	26 July	8	27 July	8	28 July	8	29 July
9	25 Aug.	9	26 Aug.	9	27 Aug.	9	28 Aug.	9	29 Aug.
10	25 Sept.	10	26 Sept.	10	27 Sept.	10	28 Sept.	10	29 Sept.
11	25 Oct.	11	26 Oct.	11	27 Oct.	11	28 Oct.	11	29 Oct.
12	25 Nov.	12	26 Nov.	12	27 Nov.	12	28 Nov.	12	29 Nov.

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NOVEMBER.

27 Nov.		28 Nov.		29 Nov.		30 Nov.		1 Dec	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	1 Dec.	1	2 Dec.	1	3 Dec.	1	4 Dec.	1	5 Dec.
2	2 Dec.	2	3 Dec.	2	4 Dec.	2	5 Dec.	2	6 Dec.
3	3 Dec.	3	4 Dec.	3	5 Dec.	3	6 Dec.	3	7 Dec.
4	4 Dec.	4	5 Dec.	4	6 Dec.	4	7 Dec.	4	8 Dec.
5	5 Dec.	5	6 Dec.	5	7 Dec.	5	8 Dec.	5	9 Dec.
6	6 Dec.	6	7 Dec.	6	8 Dec.	6	9 Dec.	6	10 Dec.
7	7 Dec.	7	8 Dec.	7	9 Dec.	7	10 Dec.	7	11 Dec.
8	8 Dec.	8	9 Dec.	8	10 Dec.	8	11 Dec.	8	12 Dec.
9	9 Dec.	9	10 Dec.	9	11 Dec.	9	12 Dec.	9	13 Dec.
10	10 Dec.	10	11 Dec.	10	12 Dec.	10	13 Dec.	10	14 Dec.
14	14 Dec.	14	15 Dec.	14	16 Dec.	14	17 Dec.	14	18 Dec.
15	15 Dec.	15	16 Dec.	15	17 Dec.	15	18 Dec.	15	19 Dec.
20	20 Dec.	20	21 Dec.	20	22 Dec.	20	23 Dec.	20	24 Dec.
21	21 Dec.	21	22 Dec.	21	23 Dec.	21	24 Dec.	21	25 Dec.
25	25 Dec.	25	26 Dec.	25	27 Dec.	25	28 Dec.	25	29 Dec.
28	28 Dec.	28	29 Dec.	28	30 Dec.	28	31 Dec.	28	1 Jan.
30	30 Dec.	30	31 Dec.	30	1 Jan.	30	2 Jan.	30	3 Jan.
31	31 Dec.	31	1 Jan.	31	2 Jan.	31	3 Jan.	31	4 Jan.
35	4 Jan.	35	5 Jan.	35	6 Jan.	35	7 Jan.	35	8 Jan.
40	9 Jan.	40	10 Jan.	40	11 Jan.	40	12 Jan.	40	13 Jan.
41	10 Jan.	41	11 Jan.	41	12 Jan.	41	13 Jan.	41	14 Jan.
42	11 Jan.	42	12 Jan.	42	13 Jan.	42	14 Jan.	42	15 Jan.
45	14 Jan.	45	15 Jan.	45	16 Jan.	45	17 Jan.	45	18 Jan.
49	18 Jan.	49	19 Jan.	49	20 Jan.	49	21 Jan.	49	22 Jan.
50	19 Jan.	50	20 Jan.	50	21 Jan.	50	22 Jan.	50	23 Jan.
51	20 Jan.	51	21 Jan.	51	22 Jan.	51	23 Jan.	51	24 Jan.
55	24 Jan.	55	25 Jan.	55	26 Jan.	55	27 Jan.	55	28 Jan.
56	25 Jan.	56	26 Jan.	56	27 Jan.	56	28 Jan.	56	29 Jan.
60	29 Jan.	60	30 Jan.	60	31 Jan.	60	1 Feb.	60	2 Feb.
61	30 Jan.	61	31 Jan.	61	1 Feb.	61	2 Feb.	61	3 Feb.
63	1 Feb.	63	2 Feb.	63	3 Feb.	63	4 Feb.	63	5 Feb.
65	3 Feb.	65	4 Feb.	65	5 Feb.	65	6 Feb.	65	7 Feb.
70	8 Feb.	70	9 Feb.	70	10 Feb.	70	11 Feb.	70	12 Feb.
71	9 Feb.	71	10 Feb.	71	11 Feb.	71	12 Feb.	71	13 Feb.
75	13 Feb.	75	14 Feb.	75	15 Feb.	75	16 Feb.	75	17 Feb.
77	15 Feb.	77	16 Feb.	77	17 Feb.	77	18 Feb.	77	19 Feb.
80	18 Feb.	80	19 Feb.	80	20 Feb.	80	21 Feb.	80	22 Feb.
85	23 Feb.	85	24 Feb.	85	25 Feb.	85	26 Feb.	85	27 Feb.
90	28 Feb.	90	1 Mar.	90	2 Mar.	90	3 Mar.	90	4 Mar.
95	5 Mar.	95	6 Mar.	95	7 Mar.	95	8 Mar.	95	9 Mar.
100	10 Mar.	100	11 Mar.	100	12 Mar.	100	13 Mar.	100	14 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	30 Dec.	1	31 Dec.	1	1 Jan.	1	2 Jan.	1	4 Jan.
2	30 Jan.	2	31 Jan.	2	1 Feb.	2	2 Feb.	2	4 Feb.
3	2 Mar.	3	3 Mar.	3	3 Mar.	3	3 Mar.	3	4 Mar.
4	30 Mar.	4	31 Mar.	4	1 April	4	2 April	4	4 April
5	30 April	5	1 May	5	2 May	5	3 May	5	4 May
6	30 May	6	31 May	6	1 June	6	2 June	6	4 June
7	30 June	7	1 July	7	2 July	7	3 July	7	4 July
8	30 July	8	31 July	8	1 Aug.	8	2 Aug.	8	4 Aug.
9	30 Aug.	9	31 Aug.	9	1 Sept.	9	2 Sept.	9	4 Sept.
10	30 Sept.	10	1 Oct.	10	2 Oct.	10	3 Oct.	10	4 Oct.
11	30 Oct.	11	31 Oct.	11	1 Nov.	11	2 Nov.	11	4 Nov.
12	30 Nov.	12	1 Dec.	12	2 Dec.	12	3 Dec.	12	4 Dec.

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DECEMBER.

2 Dec.		3 Dec.		4 Dec.		5 Dec.		6 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	6 Dec.	1	7 Dec.	1	8 Dec.	1	9 Dec.	1	10 Dec.
2	7 Dec.	2	8 Dec.	2	9 Dec.	2	10 Dec.	2	11 Dec.
3	8 Dec.	3	9 Dec.	3	10 Dec.	3	11 Dec.	3	12 Dec.
4	9 Dec.	4	10 Dec.	4	11 Dec.	4	12 Dec.	4	13 Dec.
5	10 Dec.	5	11 Dec.	5	12 Dec.	5	13 Dec.	5	14 Dec.
6	11 Dec.	6	12 Dec	6	13 Dec.	6	14 Dec.	6	15 Dec.
7	12 Dec.	7	13 Dec.	7	14 Dec.	7	15 Dec.	7	16 Dec.
8	13 Dec.	8	14 Dec.	8	15 Dec.	8	16 Dec.	8	17 Dec.
9	14 Dec.	9	15 Dec.	9	16 Dec.	9	17 Dec.	9	18 Dec.
10	15 Dec.	10	16 Dec.	10	17 Dec.	10	18 Dec.	10	19 Dec.
14	19 Dec.	14	20 Dec.	14	21 Dec.	14	22 Dec.	14	23 Dec.
15	20 Dec.	15	21 Dec.	15	22 Dec.	15	23 Dec.	15	24 Dec.
20	25 Dec.	20	26 Dec.	20	27 Dec.	20	28 Dec.	20	29 Dec.
21	26 Dec.	21	27 Dec.	21	28 Dec.	21	29 Dec.	21	30 Dec.
25	30 Dec.	25	31 Dec.	25	1 Jan.	25	2 Jan.	25	3 Jan.
28	2 Jan.	28	3 Jan.	28	4 Jan.	28	5 Jan.	28	6 Jan.
30	4 Jan.	30	5 Jan.	30	6 Jan.	30	7 Jan.	30	8 Jan.
31	5 Jan.	31	6 Jan.	31	7 Jan.	31	8 Jan.	31	9 Jan.
35	9 Jan.	35	10 Jan.	35	11 Jan.	35	12 Jan.	35	13 Jan.
40	14 Jan.	40	15 Jan.	40	16 Jan.	40	17 Jan.	40	18 Jan.
41	15 Jan.	41	16 Jan.	41	17 Jan.	41	18 Jan.	41	19 Jan.
42	16 Jan.	42	17 Jan.	42	18 Jan.	42	19 Jan.	42	20 Jan.
45	19 Jan.	45	20 Jan.	45	21 Jan.	45	22 Jan.	45	23 Jan.
49	23 Jan.	49	24 Jan.	49	25 Jan.	49	26 Jan.	49	27 Jan.
50	24 Jan.	50	25 Jan.	50	26 Jan.	50	27 Jan.	50	28 Jan.
51	25 Jan.	51	26 Jan.	51	27 Jan.	51	28 Jan.	51	29 Jan.
55	29 Jan.	55	30 Jan.	55	31 Jan.	55	1 Feb.	55	2 Feb.
56	30 Jan.	56	31 Jan.	56	1 Feb.	56	2 Feb.	56	3 Feb.
60	3 Feb.	60	4 Feb.	60	5 Feb.	60	6 Feb.	60	7 Feb.
61	4 Feb.	61	5 Feb.	61	6 Feb.	61	7 Feb.	61	8 Feb.
63	6 Feb.	63	7 Feb.	63	8 Feb.	63	9 Feb.	63	10 Feb.
65	8 Feb.	65	9 Feb.	65	10 Feb.	65	11 Feb.	65	12 Feb.
70	13 Feb.	70	14 Feb.	70	15 Feb.	70	16 Feb.	70	17 Feb.
71	14 Feb.	71	15 Feb.	71	16 Feb.	71	17 Feb.	71	18 Feb.
75	18 Feb.	75	19 Feb.	75	20 Feb.	75	21 Feb.	75	22 Feb.
77	20 Feb.	77	21 Feb.	77	22 Feb.	77	23 Feb.	77	24 Feb.
80	23 Feb.	80	24 Feb.	80	25 Feb.	80	26 Feb.	80	27 Feb.
85	28 Feb.	85	1 Mar.	85	2 Mar.	85	3 Mar.	85	4 Mar.
90	5 Mar.	90	6 Mar.	90	7 Mar.	90	8 Mar.	90	9 Mar.
95	10 Mar.	95	11 Mar.	95	12 Mar.	95	13 Mar.	95	14 Mar.
100	15 Mar.	100	16 Mar.	100	17 Mar.	100	18 Mar.	100	19 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	5 Jan.	1	6 Jan.	1	7 Jan.	1	8 Jan.	1	9 Jan.
2	5 Feb.	2	6 Feb.	2	7 Feb.	2	8 Feb.	2	9 Feb.
3	5 Mar.	3	6 Mar.	3	7 Mar.	3	8 Mar.	3	9 Mar.
4	5 April	4	6 April	4	7 April	4	8 April	4	9 April
5	5 May	5	6 May	5	7 May	5	8 May	5	9 May
6	5 June	6	6 June	6	7 June	6	8 June	6	9 June
7	5 July	7	6 July	7	7 July	7	8 July	7	9 July
8	5 Aug.	8	6 Aug.	8	7 Aug.	8	8 Aug.	8	9 Aug.
9	5 Sept.	9	6 Sept.	9	7 Sept.	9	8 Sept.	9	9 Sept.
10	5 Oct.	10	6 Oct.	10	7 Oct.	10	8 Oct.	10	9 Oct.
11	5 Nov.	11	6 Nov.	11	7 Nov.	11	8 Nov.	11	9 Nov.
12	5 Dec.	12	6 Dec.	12	7 Dec.	12	8 Dec.	12	9 Dec.

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DECEMBER.

7 Dec.		8 Dec.		9 Dec.		10 Dec.		11 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	11 Dec.	1	12 Dec.	1	13 Dec.	1	14 Dec.	1	15 Dec.
2	12 Dec.	2	13 Dec.	2	14 Dec.	2	15 Dec.	2	16 Dec.
3	13 Dec.	3	14 Dec.	3	15 Dec.	3	16 Dec.	3	17 Dec.
4	14 Dec.	4	15 Dec.	4	16 Dec.	4	17 Dec.	4	18 Dec.
5	15 Dec.	5	16 Dec.	5	17 Dec.	5	18 Dec.	5	19 Dec.
6	16 Dec.	6	17 Dec.	6	18 Dec.	6	19 Dec.	6	20 Dec.
7	17 Dec.	7	18 Dec.	7	19 Dec.	7	20 Dec.	7	21 Dec.
8	18 Dec.	8	19 Dec.	8	20 Dec.	8	21 Dec.	8	22 Dec.
9	19 Dec.	9	20 Dec.	9	21 Dec.	9	22 Dec.	9	23 Dec.
10	20 Dec.	10	21 Dec.	10	22 Dec.	10	23 Dec.	10	24 Dec.
14	24 Dec.	14	25 Dec.	14	26 Dec.	14	27 Dec.	14	28 Dec.
15	25 Dec.	15	26 Dec.	15	27 Dec.	15	28 Dec.	15	29 Dec.
20	30 Dec.	20	31 Dec.	20	1 Jan.	20	2 Jan.	20	3 Jan.
21	31 Dec.	21	1 Jan.	21	2 Jan.	21	3 Jan.	21	4 Jan.
25	4 Jan.	25	5 Jan.	25	6 Jan.	25	7 Jan.	25	8 Jan.
28	7 Jan.	28	8 Jan.	28	9 Jan.	28	10 Jan.	28	11 Jan.
30	9 Jan.	30	10 Jan.	30	11 Jan.	30	12 Jan.	30	13 Jan.
31	10 Jan.	31	11 Jan.	31	12 Jan.	31	13 Jan.	31	14 Jan.
35	14 Jan.	35	15 Jan.	35	16 Jan.	35	17 Jan.	35	18 Jan.
40	19 Jan.	40	20 Jan.	40	21 Jan.	40	22 Jan.	40	23 Jan.
41	20 Jan.	41	21 Jan.	41	22 Jan.	41	23 Jan.	41	24 Jan.
42	21 Jan.	42	22 Jan.	42	23 Jan.	42	24 Jan.	42	25 Jan.
45	24 Jan.	45	25 Jan.	45	26 Jan.	45	27 Jan.	45	28 Jan.
49	28 Jan.	49	29 Jan.	49	30 Jan.	49	31 Jan.	49	1 Feb.
50	29 Jan.	50	30 Jan.	50	31 Jan.	50	1 Feb.	50	2 Feb.
51	30 Jan.	51	31 Jan.	51	1 Feb.	51	2 Feb.	51	3 Feb.
55	3 Feb.	55	4 Feb.	55	5 Feb.	55	6 Feb.	55	7 Feb.
56	4 Feb.	56	5 Feb.	56	6 Feb.	56	7 Feb.	56	8 Feb.
60	8 Feb.	60	9 Feb.	60	10 Feb.	60	11 Feb.	60	12 Feb.
61	9 Feb.	61	10 Feb.	61	11 Feb.	61	12 Feb.	61	13 Feb.
63	11 Feb.	63	12 Feb.	63	13 Feb.	63	14 Feb.	63	15 Feb.
65	13 Feb.	65	14 Feb.	65	15 Feb.	65	16 Feb.	65	17 Feb.
70	18 Feb.	70	19 Feb.	70	20 Feb.	70	21 Feb.	70	22 Feb.
71	19 Feb.	71	20 Feb.	71	21 Feb.	71	22 Feb.	71	23 Feb.
75	23 Feb.	75	24 Feb.	75	25 Feb.	75	26 Feb.	75	27 Feb.
77	25 Feb.	77	26 Feb.	77	27 Feb.	77	28 Feb.	77	1 Mar.
80	28 Feb.	80	1 Mar.	80	2 Mar.	80	3 Mar.	80	4 Mar.
85	5 Mar.	85	6 Mar.	85	7 Mar.	85	8 Mar.	85	9 Mar.
90	10 Mar.	90	11 Mar.	90	12 Mar.	90	13 Mar.	90	14 Mar.
95	15 Mar.	95	16 Mar.	95	17 Mar.	95	18 Mar.	95	19 Mar.
100	20 Mar.	100	21 Mar.	100	22 Mar.	100	23 Mar.	100	24 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	10 Jan.	1	11 Jan.	1	12 Jan.	1	13 Jan.	1	14 Jan.
2	10 Feb.	2	11 Feb.	2	12 Feb.	2	13 Feb.	2	14 Feb.
3	10 Mar.	3	11 Mar.	3	12 Mar.	3	13 Mar.	3	14 Mar.
4	10 April	4	11 April	4	12 April	4	13 April	4	14 April
5	10 May	5	11 May	5	12 May	5	13 May	5	14 May
6	10 June	6	11 June	6	12 June	6	13 June	6	14 June
7	10 July	7	11 July	7	12 July	7	13 July	7	14 July
8	10 Aug.	8	11 Aug.	8	12 Aug.	8	13 Aug.	8	14 Aug.
9	10 Sept.	9	11 Sept.	9	12 Sept.	9	13 Sept.	9	14 Sept.
10	10 Oct.	10	11 Oct.	10	12 Oct.	10	13 Oct.	10	14 Oct.
11	10 Nov.	11	11 Nov.	11	12 Nov.	11	13 Nov.	11	14 Nov.
12	10 Dec.	12	11 Dec.	12	12 Dec.	12	13 Dec.	12	14 Dec.

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DECEMBER.

12 Dec.		13 Dec.		14 Dec.		15 Dec.		16 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	16 Dec.	1	17 Dec.	1	18 Dec.	1	19 Dec.	1	20 Dec.
2	17 Dec.	2	18 Dec.	2	19 Dec.	2	20 Dec.	2	21 Dec.
3	18 Dec.	3	19 Dec.	3	20 Dec.	3	21 Dec.	3	22 Dec.
4	19 Dec.	4	20 Dec.	4	21 Dec.	4	22 Dec.	4	23 Dec.
5	20 Dec.	5	21 Dec.	5	22 Dec.	5	23 Dec.	5	24 Dec.
6	21 Dec.	6	22 Dec.	6	23 Dec.	6	24 Dec.	6	25 Dec.
7	22 Dec.	7	23 Dec.	7	24 Dec.	7	25 Dec.	7	26 Dec.
8	23 Dec.	8	24 Dec.	8	25 Dec.	8	26 Dec.	8	27 Dec.
9	24 Dec.	9	25 Dec.	9	26 Dec.	9	27 Dec.	9	28 Dec.
10	25 Dec.	10	26 Dec.	10	27 Dec.	10	28 Dec.	10	29 Dec.
14	29 Dec.	14	30 Dec.	14	31 Dec.	14	1 Jan.	14	2 Jan.
15	30 Dec.	15	31 Dec.	15	1 Jan.	15	2 Jan.	15	3 Jan.
20	4 Jan.	20	5 Jan.	20	6 Jan.	20	7 Jan.	20	8 Jan.
21	5 Jan.	21	6 Jan.	21	7 Jan.	21	8 Jan.	21	9 Jan.
25	9 Jan.	25	10 Jan.	25	11 Jan.	25	12 Jan.	25	13 Jan.
28	12 Jan.	28	13 Jan.	28	14 Jan.	28	15 Jan.	28	16 Jan.
30	14 Jan.	30	15 Jan.	30	16 Jan.	30	17 Jan.	30	18 Jan.
31	15 Jan.	31	16 Jan.	31	17 Jan.	31	18 Jan.	31	19 Jan.
35	19 Jan.	35	20 Jan.	35	21 Jan.	35	22 Jan.	35	23 Jan.
40	24 Jan.	40	25 Jan.	40	26 Jan.	40	27 Jan.	40	28 Jan.
41	25 Jan.	41	26 Jan.	41	27 Jan.	41	28 Jan.	41	29 Jan.
42	26 Jan.	42	27 Jan.	42	28 Jan.	42	29 Jan.	42	30 Jan.
45	29 Jan.	45	30 Jan.	45	31 Jan.	45	1 Feb.	45	2 Feb.
49	2 Feb.	49	3 Feb.	49	4 Feb.	49	5 Feb.	49	6 Feb.
50	3 Feb.	50	4 Feb.	50	5 Feb.	50	6 Feb.	50	7 Feb.
51	4 Feb.	51	5 Feb.	51	6 Feb.	51	7 Feb.	51	8 Feb.
55	8 Feb.	55	9 Feb.	55	10 Feb.	55	11 Feb.	55	12 Feb.
56	9 Feb.	56	10 Feb.	56	11 Feb.	56	12 Feb.	56	13 Feb.
60	13 Feb.	60	14 Feb.	60	15 Feb.	60	16 Feb.	60	17 Feb.
61	14 Feb.	61	15 Feb.	61	16 Feb.	61	17 Feb.	61	18 Feb.
63	16 Feb.	63	17 Feb.	63	18 Feb.	63	19 Feb.	63	20 Feb.
65	18 Feb.	65	19 Feb.	65	20 Feb.	65	21 Feb.	65	22 Feb.
70	23 Feb.	70	24 Feb.	70	25 Feb.	70	26 Feb.	70	27 Feb.
71	24 Feb.	71	25 Feb.	71	26 Feb.	71	27 Feb.	71	28 Feb.
75	28 Feb.	75	1 Mar.	75	2 Mar.	75	3 Mar.	75	4 Mar.
77	2 Mar.	77	3 Mar.	77	4 Mar.	77	5 Mar.	77	6 Mar.
80	5 Mar.	80	6 Mar.	80	7 Mar.	80	8 Mar.	80	9 Mar.
85	10 Mar.	85	11 Mar.	85	12 Mar.	85	13 Mar.	85	14 Mar.
90	15 Mar.	90	16 Mar.	90	17 Mar.	90	18 Mar.	90	19 Mar.
95	20 Mar.	95	21 Mar.	95	22 Mar.	95	23 Mar.	95	24 Mar.
100	25 Mar.	100	26 Mar.	100	27 Mar.	100	28 Mar.	100	29 Mar.
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	15 Jan.	1	16 Jan.	1	17 Jan.	1	18 Jan.	1	19 Jan.
2	15 Feb.	2	16 Feb.	2	17 Feb.	2	18 Feb.	2	19 Feb.
3	15 Mar.	3	16 Mar.	3	17 Mar.	3	18 Mar.	3	19 Mar.
4	15 April	4	16 April	4	17 April	4	18 April	4	19 April
5	15 May	5	16 May	5	17 May	5	18 May	5	19 May
6	15 June	6	16 June	6	17 June	6	18 June	6	19 June
7	15 July	7	16 July	7	17 July	7	18 July	7	19 July
8	15 Aug.	8	16 Aug.	8	17 Aug.	8	18 Aug.	8	19 Aug.
9	15 Sept.	9	16 Sept.	9	17 Sept.	9	18 Sept.	9	19 Sept.
10	15 Oct.	10	16 Oct.	10	17 Oct.	10	18 Oct.	10	19 Oct.
11	15 Nov.	11	16 Nov.	11	17 Nov.	11	18 Nov.	11	19 Nov.
12	15 Dec.	12	16 Dec.	12	17 Dec.	12	18 Dec.	12	19 Dec.

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DECEMBER.

17 Dec.		18 Dec.		19 Dec.		20 Dec.		21 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	21 Dec.	1	22 Dec.	1	23 Dec.	1	24 Dec.	1	25 Dec.
2	22 Dec.	2	23 Dec.	2	24 Dec.	2	25 Dec.	2	26 Dec.
3	23 Dec.	3	24 Dec.	3	25 Dec.	3	26 Dec.	3	27 Dec.
4	24 Dec.	4	25 Dec.	4	26 Dec.	4	27 Dec.	4	28 Dec.
5	25 Dec.	5	26 Dec.	5	27 Dec.	5	28 Dec.	5	29 Dec.
6	26 Dec.	6	27 Dec.	6	28 Dec.	6	29 Dec.	6	30 Dec.
7	27 Dec.	7	28 Dec.	7	29 Dec.	7	30 Dec.	7	31 Dec.
8	28 Dec.	8	29 Dec.	8	30 Dec.	8	31 Dec.	8	1 Jan.
9	29 Dec.	9	30 Dec.	9	31 Dec.	9	1 Jan.	9	2 Jan.
10	30 Dec.	10	31 Dec.	10	1 Jan.	10	2 Jan.	10	3 Jan.
14	3 Jan.	14	4 Jan.	14	5 Jan.	14	6 Jan.	14	7 Jan.
15	4 Jan.	15	5 Jan.	15	6 Jan.	15	7 Jan.	15	8 Jan.
20	9 Jan.	20	10 Jan.	20	11 Jan.	20	12 Jan.	20	13 Jan.
21	10 Jan.	21	11 Jan.	21	12 Jan.	21	13 Jan.	21	14 Jan.
25	14 Jan.	25	15 Jan.	25	16 Jan.	25	17 Jan.	25	18 Jan.
28	17 Jan.	28	18 Jan.	28	19 Jan.	28	20 Jan.	28	21 Jan.
30	19 Jan.	30	20 Jan.	30	21 Jan.	30	22 Jan.	30	23 Jan.
31	20 Jan.	31	21 Jan.	31	22 Jan.	31	23 Jan.	31	24 Jan.
35	24 Jan.	35	25 Jan.	35	26 Jan.	35	27 Jan.	35	28 Jan.
40	29 Jan.	40	30 Jan.	40	31 Jan.	40	1 Feb.	40	2 Feb.
41	30 Jan.	41	31 Jan.	41	1 Feb.	41	2 Feb.	41	3 Feb.
42	31 Jan.	42	1 Feb.	42	2 Feb.	42	3 Feb.	42	4 Feb.
45	3 Feb.	45	4 Feb.	45	5 Feb.	45	6 Feb.	45	7 Feb.
49	7 Feb.	49	8 Feb.	49	9 Feb.	49	10 Feb.	49	11 Feb.
50	8 Feb.	50	9 Feb.	50	10 Feb.	50	11 Feb.	50	12 Feb.
51	9 Feb.	51	10 Feb.	51	11 Feb.	51	12 Feb.	51	13 Feb.
55	13 Feb.	55	14 Feb.	55	15 Feb.	55	16 Feb.	55	17 Feb.
56	14 Feb.	56	15 Feb.	56	16 Feb.	56	17 Feb.	56	18 Feb.
60	18 Feb.	60	19 Feb.	60	20 Feb.	60	21 Feb.	60	22 Feb.
61	19 Feb.	61	20 Feb.	61	21 Feb.	61	22 Feb.	61	23 Feb.
63	21 Feb.	63	22 Feb.	63	23 Feb.	63	24 Feb.	63	25 Feb.
65	23 Feb.	65	24 Feb.	65	25 Feb.	65	26 Feb.	65	27 Feb.
70	28 Feb.	70	1 Mar.	70	2 Mar.	70	3 Mar.	70	4 Mar.
71	1 Mar.	71	2 Mar.	71	3 Mar.	71	4 Mar.	71	5 Mar.
75	5 Mar.	75	6 Mar.	75	7 Mar.	75	8 Mar.	75	9 Mar.
77	7 Mar.	77	8 Mar.	77	9 Mar.	77	10 Mar.	77	11 Mar.
80	10 Mar.	80	11 Mar.	80	12 Mar.	80	13 Mar.	80	14 Mar.
85	15 Mar.	85	16 Mar.	85	17 Mar.	85	18 Mar.	85	19 Mar.
90	20 Mar.	90	21 Mar.	90	22 Mar.	90	23 Mar.	90	24 Mar.
95	25 Mar.	95	26 Mar.	95	27 Mar.	95	28 Mar.	95	29 Mar.
100	30 Mar.	100	31 Mar.	100	1 April	100	2 April	100	3 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	20 Jan.	1	21 Jan.	1	22 Jan.	1	23 Jan.	1	24 Jan.
2	20 Feb.	2	21 Feb.	2	22 Feb.	2	23 Feb.	2	24 Feb.
3	20 Mar.	3	21 Mar.	3	22 Mar.	3	23 Mar.	3	24 Mar.
4	20 April	4	21 April	4	22 April	4	23 April	4	24 April
5	20 May	5	21 May	5	22 May	5	23 May	5	24 May
6	20 June	6	21 June	6	22 June	6	23 June	6	24 June
7	20 July	7	21 July	7	22 July	7	23 July	7	24 July
8	20 Aug.	8	21 Aug.	8	22 Aug.	8	23 Aug.	8	24 Aug.
9	20 Sept.	9	21 Sept.	9	22 Sept.	9	23 Sept.	9	24 Sept.
10	20 Oct.	10	21 Oct.	10	22 Oct.	10	23 Oct.	10	24 Oct.
11	20 Nov.	11	21 Nov.	11	22 Nov.	11	23 Nov.	11	24 Nov.
12	20 Dec.	12	21 Dec.	12	22 Dec.	12	23 Dec.	12	24 Dec.

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DECEMBER.

22 Dec.		23 Dec.		24 Dec.		25 Dec.		26 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	26 Dec.	1	27 Dec.	1	28 Dec.	1	29 Dec.	1	30 Dec.
2	27 Dec.	2	28 Dec.	2	29 Dec.	2	30 Dec.	2	31 Dec.
3	28 Dec.	3	29 Dec.	3	30 Dec.	3	31 Dec.	3	1 Jan.
4	29 Dec.	4	30 Dec.	4	31 Dec.	4	1 Jan.	4	2 Jan.
5	30 Dec.	5	31 Dec.	5	1 Jan.	5	2 Jan.	5	3 Jan.
6	31 Dec.	6	1 Jan.	6	2 Jan.	6	3 Jan.	6	4 Jan.
7	1 Jan.	7	2 Jan.	7	3 Jan.	7	4 Jan.	7	5 Jan.
8	2 Jan.	8	3 Jan.	8	4 Jan.	8	5 Jan.	8	6 Jan.
9	3 Jan.	9	4 Jan.	9	5 Jan.	9	6 Jan.	9	7 Jan.
10	4 Jan.	10	5 Jan.	10	6 Jan.	10	7 Jan.	10	8 Jan.
14	8 Jan.	14	9 Jan.	14	10 Jan.	14	11 Jan.	14	12 Jan.
15	9 Jan.	15	10 Jan.	15	11 Jan.	15	12 Jan.	15	13 Jan.
20	14 Jan.	20	15 Jan.	20	16 Jan.	20	17 Jan.	20	18 Jan.
21	15 Jan.	21	16 Jan.	21	17 Jan.	21	18 Jan.	21	19 Jan.
25	19 Jan.	25	20 Jan.	25	21 Jan.	25	22 Jan.	25	23 Jan.
28	22 Jan.	28	23 Jan.	28	24 Jan.	28	25 Jan.	28	26 Jan.
30	24 Jan.	30	25 Jan.	30	26 Jan.	30	27 Jan.	30	28 Jan.
31	25 Jan.	31	26 Jan.	31	27 Jan.	31	28 Jan.	31	29 Jan.
35	29 Jan.	35	30 Jan.	35	31 Jan.	35	1 Feb.	35	2 Feb.
40	3 Feb.	40	4 Feb.	40	5 Feb.	40	6 Feb.	40	7 Feb.
41	4 Feb.	41	5 Feb.	41	6 Feb.	41	7 Feb.	41	8 Feb.
42	5 Feb.	42	6 Feb.	42	7 Feb.	42	8 Feb.	42	9 Feb.
45	8 Feb.	45	9 Feb.	45	10 Feb.	45	11 Feb.	45	12 Feb.
49	12 Feb.	49	13 Feb.	49	14 Feb.	49	15 Feb.	49	16 Feb.
50	13 Feb.	50	14 Feb.	50	15 Feb.	50	16 Feb.	50	17 Feb.
51	14 Feb.	51	15 Feb.	51	16 Feb.	51	17 Feb.	51	18 Feb.
55	18 Feb.	55	19 Feb.	55	20 Feb.	55	21 Feb.	55	22 Feb.
56	19 Feb.	56	20 Feb.	56	21 Feb.	56	22 Feb.	56	23 Feb.
60	23 Feb.	60	24 Feb.	60	25 Feb.	60	26 Feb.	60	27 Feb.
61	24 Feb.	61	25 Feb.	61	26 Feb.	61	27 Feb.	61	28 Feb.
63	26 Feb.	63	27 Feb.	63	28 Feb.	63	1 Mar.	63	2 Mar.
65	28 Feb.	65	1 Mar.	65	2 Mar.	65	3 Mar.	65	4 Mar
70	5 Mar.	70	6 Mar.	70	7 Mar.	70	8 Mar.	70	9 Mar.
71	6 Mar.	71	7 Mar.	71	8 Mar.	71	9 Mar.	71	10 Mar.
75	10 Mar.	75	11 Mar.	75	12 Mar.	75	13 Mar.	75	14 Mar.
77	12 Mar.	77	13 Mar.	77	14 Mar.	77	15 Mar.	77	16 Mar.
80	15 Mar.	80	16 Mar.	80	17 Mar.	80	18 Mar.	80	19 Mar.
85	20 Mar.	85	21 Mar.	85	22 Mar.	85	23 Mar.	85	24 Mar.
90	25 Mar.	90	26 Mar.	90	27 Mar.	90	28 Mar.	90	29 Mar.
95	30 Mar.	95	31 Mar.	95	1 April	95	2 April	95	3 April
100	4 April	100	5 April	100	6 April	100	7 April	100	8 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	25 Jan.	1	26 Jan.	1	27 Jan.	1	28 Jan.	1	29 Jan.
2	25 Feb.	2	26 Feb.	2	27 Feb.	2	28 Feb.	2	1 Mar.
3	25 Mar.	3	26 Mar.	3	27 Mar.	3	28 Mar.	3	29 Mar.
4	25 April	4	26 April	4	27 April	4	28 April	4	29 April
5	25 May	5	26 May	5	27 May	5	28 May	5	29 May
6	25 June	6	26 June	6	27 June	6	28 June	6	29 June
7	25 July	7	26 July	7	27 July	7	28 July	7	29 July
8	25 Aug.	8	26 Aug.	8	27 Aug.	8	28 Aug.	8	29 Aug.
9	25 Sept.	9	26 Sept.	9	27 Sept.	9	28 Sept.	9	29 Sept.
10	25 Oct.	10	26 Oct.	10	27 Oct.	10	28 Oct.	10	29 Oct.
11	25 Nov.	11	26 Nov.	11	27 Nov.	11	28 Nov.	11	29 Nov.
12	25 Dec.	12	26 Dec	12	27 Dec.	12	28 Dec.	12	29 Dec.

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DECEMBER.

27 Dec.		28 Dec.		29 Dec.		30 Dec.		31 Dec.	
Days.	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*	*Days.*	*When due.*
1	31 Dec.	1	1 Jan.	1	2 Jan.	1	3 Jan.	1	4 Jan.
2	1 Jan.	2	2 Jan.	2	3 Jan.	2	4 Jan.	2	5 Jan.
3	2 Jan.	3	3 Jan.	3	4 Jan.	3	5 Jan.	3	6 Jan.
4	3 Jan.	4	4 Jan.	4	5 Jan.	4	6 Jan.	4	7 Jan.
5	4 Jan.	5	5 Jan.	5	6 Jan.	5	7 Jan.	5	8 Jan.
6	5 Jan.	6	6 Jan.	6	7 Jan.	6	8 Jan.	6	9 Jan.
7	6 Jan.	7	7 Jan.	7	8 Jan.	7	9 Jan.	7	10 Jan.
8	7 Jan.	8	8 Jan.	8	9 Jan.	8	10 Jan.	8	11 Jan.
9	8 Jan.	9	9 Jan.	9	10 Jan.	9	11 Jan.	9	12 Jan.
10	9 Jan.	10	10 Jan.	10	11 Jan.	10	12 Jan.	10	13 Jan.
14	13 Jan.	14	14 Jan.	14	15 Jan.	14	16 Jan.	14	17 Jan.
15	14 Jan.	15	15 Jan.	15	16 Jan.	15	17 Jan.	15	18 Jan.
20	19 Jan.	20	20 Jan.	20	21 Jan.	20	22 Jan.	20	23 Jan.
21	20 Jan.	21	21 Jan.	21	22 Jan.	21	23 Jan.	21	24 Jan.
25	24 Jan.	25	25 Jan.	25	26 Jan.	25	27 Jan.	25	28 Jan.
28	27 Jan.	28	28 Jan.	28	29 Jan.	28	30 Jan.	28	31 Jan.
30	29 Jan.	30	30 Jan.	30	31 Jan.	30	1 Feb.	30	2 Feb.
31	30 Jan.	31	31 Jan.	31	1 Feb.	31	2 Feb.	31	3 Feb.
35	3 Feb.	35	4 Feb.	35	5 Feb.	35	6 Feb.	35	7 Feb.
40	8 Feb.	40	9 Feb.	40	10 Feb.	40	11 Feb.	40	12 Feb.
41	9 Feb.	41	10 Feb.	41	11 Feb.	41	12 Feb.	41	13 Feb.
42	10 Feb.	42	11 Feb.	42	12 Feb.	42	13 Feb.	42	14 Feb.
45	13 Feb.	45	14 Feb.	45	15 Feb.	45	16 Feb.	45	17 Feb.
49	17 Feb.	49	18 Feb.	49	19 Feb.	49	20 Feb.	49	21 Feb.
50	18 Feb.	50	19 Feb.	50	20 Feb.	50	21 Feb.	50	22 Feb.
51	19 Feb.	51	20 Feb.	51	21 Feb.	51	22 Feb.	51	23 Feb.
55	23 Feb.	55	24 Feb.	55	25 Feb.	55	26 Feb.	55	27 Feb.
56	24 Feb.	56	25 Feb.	56	26 Feb.	56	27 Feb.	56	28 Feb.
60	28 Feb.	60	1 Mar.	60	2 Mar.	60	3 Mar.	60	4 Mar.
61	1 Mar.	61	2 Mar.	61	3 Mar.	61	4 Mar.	61	5 Mar.
63	3 Mar.	63	4 Mar.	63	5 Mar.	63	6 Mar.	63	7 Mar.
65	5 Mar.	65	6 Mar.	65	7 Mar.	65	8 Mar.	65	9 Mar.
70	10 Mar.	70	11 Mar.	70	12 Mar.	70	13 Mar.	70	14 Mar.
71	11 Mar.	71	12 Mar.	71	13 Mar.	71	14 Mar.	71	15 Mar.
75	15 Mar.	75	16 Mar.	75	17 Mar.	75	18 Mar.	75	19 Mar.
77	17 Mar.	77	18 Mar.	77	19 Mar.	77	20 Mar.	77	21 Mar.
80	20 Mar.	80	21 Mar.	80	22 Mar.	80	23 Mar.	80	24 Mar.
85	25 Mar.	85	26 Mar.	85	27 Mar.	85	28 Mar.	85	29 Mar.
90	30 Mar.	90	31 Mar.	90	1 April	90	2 April	90	3 April
95	4 April	95	5 April	95	6 April	95	7 April	95	8 April
100	9 April	100	10 April	100	11 April	100	12 April	100	13 April
Mon.	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*	*Mon.*	*When due.*
1	30 Jan.	1	31 Jan.	1	1 Feb.	1	2 Feb.	1	3 Feb.
2	2 Mar.	2	3 Mar.	2	3 Mar.	2	3 Mar.	2	3 Mar.
3	30 Mar.	3	31 Mar.	3	1 April	3	2 April	3	3 April
4	30 April	4	1 May	4	2 May	4	3 May	4	3 May
5	30 May	5	31 May	5	1 June	5	2 June	5	3 June
6	30 June	6	1 July	6	2 July	6	3 July	6	3 July
7	30 July	7	31 July	7	1 Aug.	7	2 Aug.	7	3 Aug.
8	30 Aug.	8	31 Aug.	8	1 Sept.	8	2 Sept.	8	3 Sept.
9	30 Sept.	9	1 Oct.	9	2 Oct.	9	3 Oct.	9	3 Oct.
10	30 Oct.	10	31 Oct.	10	1 Nov.	10	2 Nov.	10	3 Nov.
11	30 Nov.	11	1 Dec.	11	2 Dec.	11	3 Dec.	11	3 Dec.
12	30 Dec.	12	31 Dec.	12	1 Jan.	12	2 Jan.	12	3 Jan.

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TABLE,

SHOWING THE NUMBER OF DAYS FROM ANY DAY IN ONE MONTH TO THE SAME DAY IN ANOTHER MONTH.

To ☞ / From	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.
January ..	365	31	59	90	120	151	181	212	243	273	304	334
February .	334	365	28	59	89	120	150	181	212	242	273	303
March ...	306	337	365	31	61	92	122	153	184	214	245	275
April	275	306	334	365	30	61	91	122	153	183	214	244
May	245	276	304	335	365	31	61	92	123	153	184	214
June	214	245	273	304	334	365	30	61	92	122	153	183
July	184	215	243	274	304	335	365	31	62	92	123	153
August ...	153	184	212	243	273	304	334	365	31	61	92	122
September	122	153	181	212	242	273	303	334	365	30	61	91
October ..	92	123	151	182	212	243	273	304	335	365	31	61
November.	61	92	120	151	181	212	242	273	304	334	365	30
December.	31	62	90	121	151	182	212	243	274	304	335	365

EXPLANATION.—The months counted *from* are arranged in the left-hand vertical column; those counted *to* are in the upper horizontal line. The days between those periods are found in the angle of intersection, in the same way as in a common multiplication table. If the end of February be included between the two points of time, a day must be added in *leap years*.

Suppose it were required to know the number of days from the 4th of March to the 15th of August. In the *horizontal* line marked 'March,' and in the column under 'August,' we find 153, which is the number of days from the 4th (or any other) day of March to the 4th (or same) day of August; but, as we want the time to the 15th of August, 11 days (the difference between 4 and 15) must be *added* to 153, which shews that 164 is the number of days between the 4th of March and the 15th of August.

Again, were the number of days required between the 10th of October and the 3rd of June, in the following year:—Opposite to 'October,' and under 'June,' we find 243, which is the number of days from the 10th of October to the 10th of June; but, as we sought the time to the 3rd only, which is 7 days earlier, we must *deduct* 7 from 243, leaving 236, the number of days required:—and so of others.

The above table will be found very useful in the equating the time of payments, calculating interest, &c., and, if not the best, is certainly the most concise, that has yet appeared on the subject.

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THE USAGES, NATURE, AND OPERATION

OF

BILLS OF EXCHANGE,

ETC. ETC. ETC.

A Bill of Exchange is a written order drawn by one person upon another, by means of which reciprocal debts are settled without the necessity of transmitting specie. Thus, suppose that A. of New York, ships a quantity of cotton to B. of Liverpool, who sells it for £100; and that C. of Liverpool, sends to D. of New York, a lot of hardware, who sells it for a sum of money equal to £100. In this case, were it not for the intervention of a bill of exchange, B. of Liverpool, would transmit £100 to A. of New York; whilst D. of New York, would transmit a like amount to C. of Liverpool: but, by a simple contrivance, the risk and expense attending the transportation of specie are avoided. A., the shipper of the cotton, writes an order to B., requesting him to pay the proceeds to the holder of the order. D., the seller of the hardware, being desirous of remitting money or its equivalent to C., purchases this order, handing over C.'s money to A. This simple transfer has settled all their claims. A. is paid for his cotton with the proceeds of C.'s hardware; and C. is paid for his hardware with the proceeds of A.'s cotton. The instrument, order, or writing which we have characterized rather than described, is called a bill of exchange.

Bills of Exchange are either inland or foreign; inland bills being such as pass between parties in the same country, and foreign bills those which pass from one country to another.

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A foreign bill of exchange is a mercantile contract, in which three or more parties are concerned:—

1. The person who draws the bill is termed the *drawer;* he is also called the *maker* and *seller* of the bill;—

2. The person in whose favour the bill is drawn is called the *buyer* and *remitter;* and, when named in the body of the bill, the *payee;*—

3. The person on whom the bill is drawn, is called the *drawee;* and, after he has accepted it, the *acceptor*;—

4. The persons into whose hands the bill may have passed, previously to its being paid, are, from their writing their names on the back, termed the *indorsers;*—

5. The person in whose possession the bill is at any given period, is called the *holder;* and the party to whom the bill is last indorsed, or he who holds possession of it at the time of payment, is called the *indorsee.*

Inland bills are divided into two sorts,—drafts, and promissory notes;—the former containing an *order*, the latter a *promise;* both being of equal obligation, and entitled to the same privileges.

A *draft* is a domestic or inland bill, expressed in the form of an order, signed by one party and addressed to another; requiring the latter to pay a specified sum to the former, or to his order.

A *promissory note* is an inland bill, expressed in the form of a promise, from one party to another, to pay a specified sum to a person therein named, or to his order, or to bearer generally. The person who signs a promissory note, is called the *maker;* the person to whom it is payable, the *payee;* and the person to whom it is transferred, the *indorsee.*

In a regular bill the following particulars are requisite:—1. The sum, place, and date; 2. The term or time of payment; 3. The person to whose order it is payable; 4. The address and subscription.

A set of exchange consists of three copies of a bill, all of the same tenor and date, excepting the words "first," "second," and "third," by which they are distinguished from each other.

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The following exemplifies the form in which foreign bills are written :—*

Paris, 14*th June,* 1846.

£1,000 *Sterling.*

THIRTY DAYS *after date of this our* first *of exchange, (second and third unpaid,) pay to the order of Messrs. Ward & King, One Thousand Pounds Sterling, for value received, and place the same to the account of,*

LAFITTE & Co.

To Messrs. Baring, Brothers,
LONDON.

Paris, 14*th June,* 1846.

£1,000 *Sterling.*

THIRTY DAYS *after date of this our* second *of exchange, (first and third unpaid,) pay to the order of Messrs. Ward and King, One Thousand Pounds Sterling, for value received, and place the same to the account of,*

LAFITTE & Co.

To Messrs. Baring, Brothers,
LONDON.

Paris, 14*th June,* 1846.

£1,000 *Sterling.*

THIRTY DAYS *after date of this our* third *of exchange, (first and second unpaid,) pay to the order of Messrs. Ward and King, One Thousand Pounds Sterling, for value received, and place the same to the account of,*

LAFITTE & Co.

To Messrs. Baring, Brothers,
LONDON.

* "It is usual to draw foreign bills in sets or duplicates, lest the first should be lost or miscarry. When bills are drawn in sets, each must contain a condition that it shall be payable only while the others remain unpaid."—*M'Culloch.*

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In drawing a bill, care should be taken that every part of it be accurately and distinctly written; for errors and alterations, apparently trivial, have often proved fatal. The material things to be attended to, are the date, term and place of payment, and sum; and no error, erasure, or vitiation in any of these particulars, should be allowed.

The negotiability of a bill depends on the insertion of sufficient operative words of transfer; such as making it payable to "A. B. or order;" or to "A. B. or bearer;" or to "bearer" generally.

Although no precise form of words is required to constitute a bill, yet it is necessary that it should be *payable at all events*, and not depend on any contingency; and that it be for the payment of money only, and not for the payment of money and the performance of some other act; as the delivery of goods, or the like.

Any *material* alteration of a bill after it has been drawn, accepted, or indorsed, will invalidate it.

The *term* of a bill, is the time, at the end of which it is to be paid: this varies according to the agreement between the parties, or the custom of different countries. Some bills are drawn at sight; others at a certain number of days or months after sight, or after date; and some at *usance*, which is a French term, signifying the usage of the countries between which bills are drawn with respect to the time of payment. This varies from fourteen days to one, two, and even three months after the date of the bill. Double and treble usance are double or treble the usual period, and half usance is half the usual period.

In reckoning when a bill becomes due, the date is *excluded*; and if it be payable after sight, the day on which it is accepted must be *excluded*. Thus, if a bill be payable ten days after sight, and accepted the first day of the month, the ten days expire on the 11th, and the bill, by the addition of three days of grace, is due on the 14th. The term, *after sight*, means after acceptance, and not after a mere exhibition of the bill to the drawee; for the sight must appear in a legal way.

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Days of grace are a certain number of days granted to the drawer of a note or the acceptor of a bill, after the term has expired. The number of days thus allowed, varies in different countries, and is computed according to the law or custom of the place where the bill is payable. In the British dominions, three days' grace are allowed, except on bills payable at sight, or on demand.

When a bill falls due on Sunday, Christmas-day, Good Friday, or any day of public rest, or great holiday, it is payable on the day preceding; and if not then paid, must be Protested.

Whether bills *at sight* are entitled to grace, seems yet undecided; but the weight of *legal* authority has been considered to incline in favour of such allowance.

"The days of grace," says Chitty, "which are allowed to the drawee, are so called, because they were formerly gratuitous; they still retain the name of grace, though the custom of merchants, recognized by law, has long since reduced them to a certainty, and established a right in the acceptor to claim them in most cases of inland and foreign bills payable at usance, or after date, or after sight, or even *at sight;* but not when expressly made payable on demand."

An *acceptance* is an engagement to pay according to the tenor of the acceptance, and a general acceptance is an engagement to pay according to the tenor of the bill. An acceptance may be either absolute, or qualified. An absolute acceptance is an engagement to pay a bill according to its request; which is done by writing at the bottom, or across the face of the bill, "Accepted," to which the *drawee* must subscribe his name; or the signature merely of the *drawee* will be sufficient. A qualified acceptance is when a bill is accepted *conditionally;* as to pay when certain goods are sold, or on the arrival of a ship, or any other future event which does not bind the acceptor till the contingency has happened. If a bill be payable *after sight*, in order to fix the time of payment it must be pre-

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sented for acceptance, and the date of the acceptance * should appear thus, "*Accepted August 15th*, 1846." In all cases it is necessary to present a bill for acceptance at the residence of the drawee, or at his place of business, or where it is made payable, and also during the usual hours of business.

It is said that the drawee ought to accept a bill, or refuse to do so, immediately on presentment; but some merchants have the courtesy to allow twenty-four hours for consideration, while others will have a bill protested if the drawee refuses to accept it when presented to him.

The drawee, upon the presentment of a bill for acceptance, should be satisfied that the signature of the drawer is genuine, and that the amount has not been altered:—the frequency of frauds in this respect, gave rise to the usage of *letters of advice*. If the drawee accept a forged bill, or a bill with a larger amount than that fixed by the drawer, he will nevertheless be liable to pay a *bonâ fide* holder, and will have no claim upon the supposed drawer. Although the true sum be expressed in the body of a bill, it is customary to repeat in the acceptance the sum for which the drawee accepts; for otherwise he may incur the risk of subsequent alteration, and be exposed to the risk of paying a larger sum, or at least to the trouble and expense of litigation.

When a bill has been accepted, the acceptance cannot be revoked, although the drawer become insolvent before the date of the acceptance.

Liability of partners. Where one partner accepts a bill drawn on the firm, for himself and partners, or in his own name only, such acceptance binds the partnership if it concern the trade; but the acceptance of one of the firm will not bind the partnership, if it concern the acceptor only, in a separate

* The acceptance is usually written across the face of the bill, in the centre. Promissory notes are indorsed by writing the name *on the back*, across the note as before.

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and distinct interest, and if the holder of the bill, at the time he became so, was aware of that circumstance. If, however, he be a *bonâ fide* holder, for a sufficient consideration, and had no such knowledge at the time he became possessed of the bill, no subsequently acquired knowledge of the misconduct of the partner, in giving the security, will prevent him from recovering against all the partners.

An *endorsement* is the act by which the holder of a bill transfers his right to another person. It is made on the back of the instrument, and, in general, the mere signature of the indorser is sufficient.

The payee should be the first indorser, and the person to whom it is made payable is called the indorsee, who, if he negotiates the bill, must also indorse it. Every indorser, as well as the acceptor and payee, is an additional surety, and may be sued for payment.

Bills, notes, and drafts may be transferred either by delivery or by indorsement and delivery. When payable *to order*, they are transferred by the latter mode only; but, when payable *to bearer*, or when originally made payable to order and *indorsed*, they may be transferred by either mode. On a transfer by delivery, the person making it ceases to be a party to the bill: but when transferred by indorsement, he is to all intents and purposes chargeable as a new drawer.

A bill, originally transferable, may be restrained; for the party having the absolute property in the bill, may, by express words, restrict its currency, by endorsing it "payable to A. B. only for his use," or, in other words, make a restrictive and limited endorsement. Such special endorsement precludes the holder from transferring the bill so as to give a right of action against the special endorser, or any of the preceding parties to the bill.

It has been decided that a person who discounts a bill endorsed thus:—"Pay to A. B. or order, *for my use*," does so at the risk of having to pay the money to the special endorser who so limited the application "*for my use*;" in this case a

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person is liable to pay the amount of the bill twice, unless he previously ascertains that the payment has been made conformably to the import of the indorsement.

An *agent*, by indorsing a bill unconditionally, would be liable to the indorsee, though the latter knew the indorsement was made in the character of agent. It is necessary, in such cases, in order to exempt himself from responsibility, for an agent to specify that he makes the indorsement without intending to incur personal liability for the payment; this may be effected by adding the words "*without recourse to me*," which will constitute a qualified indorsement, and give notice to any subsequent party to the bill, that the indorser acted only as agent.

There is a material distinction in the effect of a transfer made before a bill is due and one made after that time. In the first case the assignee receives the bill on its own intrinsic credit; but when a transfer is made *after it is due*, the indorsee takes the bill subject to all objections in respect to want of consideration, to which it was liable in the hands of the person from whom he takes it. In other words, the party receiving an *over-due* bill cannot acquire a claim which the party holding it did not possess. For instance, one party may draw an accommodation bill upon another. In this case, as no value had been given, the drawer could not recover the amount from the acceptor. But if the drawer had passed this bill *for a valuable consideration* to a third party *before it became due*, that party could recover from the acceptor. If the drawer had passed it to a third party, even for value, *after it became due*, the third party could not sue the acceptor; but would stand in the same situation as the drawer.

Endorsing bills payable on demand.—"Where a bill payable on demand is endorsed within a reasonable time after date, the endorsee has all the rights of an endorsee receiving a negotiable instrument before it becomes due; but if it be not endorsed within a reasonable time, it will be considered as dishonoured, and the endorsee will be subject to any defence which would have been available against his endorser." "What is

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a reasonable time, is not precisely settled; though it is clear that a bill, on demand, is to be considered as over-due *a year, or even nine months*, from its date; but not over-due a few *days after* the date." (*Bayley on Bills.*)

Negotiation of bills.—By negotiation, is meant the right of the drawer and endorsers of a bill to require that it be duly presented by the holder for acceptance, or for payment; and, if either be refused, that it be duly protested,* and that notification of the dishonour shall be made to the parties concerned, on whom the holder is entitled to claim recourse.

Upon the non-acceptance or non-payment of a bill, a Notary Public should immediately protest it; that is, draw up a formal notice of the refusal to accept or pay, and the declaration of the holder against sustaining loss thereby.

In addition to the protest, it is farther required, that notification of dishonour be made within the time required by the usage of merchants. To persons residing in the same place, notice must be given *by the holder*, at the latest, before the end of the day following the day of refusal to accept or pay; and by the *other parties*, before the end of the day following that on which they themselves receive notice of the dishonour; but it is requisite, if written notice be sent, that the letter should be posted before the Post of the second day goes out, so that it may reach the person to whom it is addressed on that day. To persons residing in another place, notice and protest should be forwarded as early as possible after the event; otherwise the holder may lose the security of the *drawer* and *endorsers*.

It is the duty of the holder, and of each person to whom the dishonour is made known, to intimate immediately to *all* the parties against whom he is entitled to claim recourse, in order

* A protest is a legal document, executed by a Notary, declaring that a bill was duly presented for acceptance, or for payment, at the proper time and place, and that acceptance or payment was refused, and for what reason; the duty of the holder, thus performed, secures his right of recourse against the drawer and endorsers, jointly and severally, for payment of the bill, with interest and other charges.

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to avoid the risk of neglect by the others; for if any one party to a bill does not receive due notice of the dishonour, he is not liable. Notification, therefore, by the holder to the last indorser only, while it is sufficient to preserve recourse against *him*, is not sufficient to preserve recourse against the prior endorsers who have not received notice. Recourse will be preserved against all parties—

1. By the holder duly intimating the dishonour, to the drawer and *all* the indorsers: or,

2. By his making intimation to his own immediate indorser, by whom due notice is given to the preceding indorser, and so on through the whole.

Though no precise form be necessary, yet the notice ought to specify distinctly the particular bill or note which has been dishonoured, so as to prevent any doubt or misapprehension, and to enable the indorser to adopt measures against those who are liable to him in relief. The safest course may be to send an exact copy of the document; and the notice should specially state that the bill, &c. has been dishonoured, by non-acceptance, or non-payment, or at least by not being paid or accepted, agreeably to its tenor,—that it has been protested, and that the holder claims recourse against the person to whom the notice is addressed. If the drawee offer acceptance of any particular kind, which the holder does not think himself warranted to take; or if acceptance should be refused on any special ground, the holder ought, in the notice of dishonour, to specify the kind of acceptance offered, or the reason assigned for refusal to accept. It is proper, though not imperative, to send a copy of the protest along with the notice of dishonour, and especially if the party to whom notice is sent be abroad.

Sending a notice of non-payment or non-acceptance by post is held to be sufficient though it be not received; and where there is no mail, it is sufficient to send by an ordinary mode of conveyance.

"Notice to one of several partners is notice to all; and when a bill has been drawn by a firm upon one of the partners, and

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by him accepted and dishonoured, it is unnecessary to give notice of such dishonour to the firm; for this must necessarily be known to one of them, and the knowledge of one is the knowledge of all."—(*Bayley on Bills.*)

If the party be dead, notice should be given to his executor or administrator. The notice should be given by a clerk, or some one who will be a competent witness to prove it; and not by the holder in person.

Loss of bills.—"If a bill be lost, the holder ought immediately to give notice of the fact as explicitly and extensively as possible. A written notice, stating the date, sum, names of the parties, and other terms of the securities; and the particulars of the time, place, and mode of loss, should be forwarded immediately to all parties liable. A similar notice should also be circulated in handbills, and through the medium of the newspapers; for if any person discounts a bill, with notice of the loss, he can acquire no property in it whatever."

"It is incumbent on the party who has thus lost a bill, even though it has been destroyed, to make application, at the time it is due, for payment, and to give notice to all the parties of the refusal of the drawee to pay the same, for otherwise he will lose his remedy against the drawer and indorsers. The drawee, however, has a right to insist on the production of the bill before he pays it, and may legally defend an action if it be not produced, it being part of his contract to pay on presentment of the bill. But the loss of a bill only *suspends* the remedy at law, and even a tender of payment to the loser, if he will give up the security, will not be equivalent to payment; and, therefore, if the bill be afterwards found, the loser may sue all the parties, and the circumstance of an agent of one of the parties having made such tender, and afterwards failed with the money in his hands, will afford no defence."—(*Chitty on Bills.*)

Payment of bills.—It would be extremely injurious to commerce, if the holder of a bill were suffered to give longer credit to the drawee, than the bill directs, and afterwards, in default

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of payment, resort to the drawer or indorsers at a time when perhaps the accounts between them, and the persons liable, might be adjusted. On this principle, it is settled that the holder of a bill, note, or draft, must be careful to present it for payment at the time when due, when a time of payment is specified; and when no time is expressed, within a reasonable period after the bill is received. If he neglect to do so, the drawer and indorsers are exonerated from liability. Even the bankruptcy, insolvency, or death of the *acceptor* will not excuse a neglect to make presentment to the assignees or executor; nor will the insufficiency of a bill in any respect constitute an excuse for non-presentment.

The presentment should be made at a reasonable time of the day when the bill is due; and if, by the custom of any place, bills are payable within particular hours, a presentment must be made within those hours. If the bill has a qualified acceptance, the presentment should be at the place mentioned in such qualified acceptance, or all the parties will be discharged from their obligations. The demand must be made on the third day of grace, or on the second, if the third day be a holyday or a day of public rest; and in default of such demand, the drawer and indorser of the bill are discharged.

The consequence of not duly presenting a bill is, that all the antecedent parties are discharged from their liability, whether on the instrument, or on the consideration for which it was given. The *acceptor*, or *maker*, however, still continues liable. A bill is not discharged, and finally extinguished, until paid by the *acceptor;* nor a promissory note, until paid by the *maker*.

Payment of a bill should be made to the holder only, and it may be *legally refused* unless the bill be produced.

On payment, a receipt should, for the safety of the payer, be written upon the back; and when a part is paid, the same should be indorsed upon the bill or note, otherwise the party paying may be again liable for the amount, to a *bonâ fide* indorsee.

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It may be stated, generally, that if the holder of a bill grant any undue indulgence, or agree to any alteration of the peremptory obligation on the acceptor to pay the full sum, without first obtaining the consent of the other parties, he does so at his own risk, and will lose recourse.

Payment supra protest, is where a bill, having been protested for non-payment, is paid by another person for the honor of some one of the parties. It is said that such payment should be preceded, on the part of the payer, in the presence of a Notary Public, by a declaration for whose honor the bill is paid, which should be recorded by the Notary, either in the protest, or in a separate instrument.

Damages on bills of exchange.—In Europe, when a bill is dishonoured, the holder is authorized to re-draw, in order to recompense himself, for such an amount as will make good the face of the bill, the interest, the necessary charges of protest, postage, broker's commission and the current rate of exchange; but in the United States, the practice of re-exchange is not adopted. The laws and usages with regard to damages on bills, vary materially in the different States, and form an exception to the European commercial law.

The essential and governing principle of all contracts concerning such paper, is plainly this; the drawer and every subsequent endorser individually undertakes that the bill shall be paid at the proper time and place: and that if it is not, the holder will be indemnified for the loss arising directly from the failure of this undertaking. The universal law-merchant which obtains in Europe, and which does perfect justice to the holder of a protested bill, is the following; the holder of a bill of exchange, protested for non-payment, draws on the person who remitted it to him on the first exchange day following that on which the bill became due, for the amount of the bill, charges, postages, and commission for drawing. By this method he is, of course, placed precisely in the situation in which he would have been, had the original remittance been paid, for he receives the money for his draft so soon as he negotiates it. The

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person drawn upon has recourse to the previous endorser; or if there be not one, to the drawer, who is bound, on his protested bill being presented to him, with the protests, the account of charges, and the bill drawn in payment of the original bill, to pay the holder the amount in demand. If he does not do this, he is a bankrupt. The following case will serve as an illustration.

A. of Paris, purchases of B., also of Paris, his bill of exchange for £500 on C. of London, and remits it to D., also of London. It is protested for non-payment; D. then draws on A. for the amount of the £500 and his charges. The following is a specimen of the correspondence which, in the regular course of business, passes on the occasion.

"*Letter from D. of London to A. of Paris.*

"Your remittance for £500 on C. of this city, having been protested for non-payment, I enclose and return it you with the protest, and an account of re-exchange for the amount of the latter, I have this day valued on you ——— at sight, order ———, which you will please honour.

"*Account of re-exchange of a Bill of Exchange for £500, drawn by B. of Paris on C. of London, protested on the ——— instant for non-payment.*

Amount of bill.....	£.500
Interest for two days.....	———
Notarial charges.....	———
Postages	———
Commission.....	———
	£ ——— at the exchange of ——— is francs ———."

With these documents A. applies to B., who is compelled to pay the amount of the draft passed by D., with any further charges he may have incurred. It does not, however, always happen that the holder of the bill returns it directly to the person from whom he had received it, when it has been remitted to him for his own account. If he doubts the solvency of this person, and the protested bill contains on it names which he thinks afford him security, he encloses it to a

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correspondent, with a letter similar to the above, to the person from whom he received it, and his draft on him. Should the draft not be regularly paid, his correspondent causes new protests to be entered, makes out another account of re-exchange, values on another endorser, or on the drawer, to whom of course it always comes home; and if any one party on the bill is not prepared to meet the demand thus made upon him, protests are entered against him, and he is considered in a state of insolvency.

Prices of bills.—The value of bills, like that of anything else, depends upon the supply compared with the demand. A competition among buyers will cause their price to rise; among sellers will cause it to fall; or if the demand and offer be equal, the price will be at par, *i. e.* money will be worth as much in the one place as in the other; this constitutes the *par*, or equal value, to which the price of bills is ordinarily referred.

Like all other prices, that of bills has its limits of oscillation, beyond which it cannot go, without creating a re-action, which immediately brings it back. Their *maximum* is thus found. Bills are a substitute for the remitting of coin, or a shipment of corresponding value; he who buys a bill, therefore, will not pay for it a premium which goes beyond the actual cost which attends that operation for which it is a substitute. If the price of bills come up to this limit, it is a matter of indifference to the remitter whether he buy a bill, or provide funds by a shipment. If their price rise above this limit, it is no longer a matter of indifference; he will ship and not buy; and as the same state of things will make the drawing of bills a money-making operation, bills will be drawn against shipments, or upon credit, and thus the sellers in the market increased at the very moment that the buyers are diminished: thus will the price of bills be brought down. The *minimum* of bills is determined by the reverse of this operation. The owners of funds abroad will continue to draw only so long as it is the most profitable disposal of them; to him, as to the remitter,

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the bill is but a substitute for a circuitous transaction; he may command his funds by ordering a remittance in bullion or goods, and this he will do so soon as bills fall so low as to make the remittance the more profitable transaction; thus, the sellers of bills will be diminished in the market, while the low price of bills becoming a bounty on importation, the demand for them will be proportionately increased, and their price rise accordingly. The range in the price of bills is therefore thus limited: the cost of their production is the expense of sending money or commodities abroad; this is their *maximum;* while the greatest sacrifice the seller will submit to is the expense of bringing them home; this is their *minimum.* Between these extremes their market price is continually fluctuating. But neither are their extremes permanent; they have a greater latitude during war, for instance, than in time of peace; whatever, in short, adds to the cost or risk of actual transportation, widens proportionably the range in the price of bills.

Par of Exchange.—A bill of exchange is bought in the money of one city or country, and paid for in that of another; it is therefore based upon the calculation of the intrinsic value of the two currencies. If they be the same, as in the case of all domestic bills, the par of exchange is obvious; so many pounds in the one place are exchanged for an equal number in the other: thus, bills are at par between Liverpool and London, when a draft of £1000 here, will command £1000 there, with allowance, if need be, for interest. But if the currency be different, as in the case of foreign bills, a new calculation is necessarily introduced; the one must be valued in terms of the other. If both be gold, or both silver, this calculation is comparatively simple; the par between such countries consists in the exchange of an equal quantity of the precious metal contained in their respective coins: thus, between the United States and France, the real par of exchange is fr. 5 30-100 for the dollar—*i. e.* there is an equal amount of pure silver in both. Between such countries, therefore, there subsists a natu-

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ral, and consequently a permanent par, towards which the market price is constantly tending; but when one country uses gold, and the other silver, in its payments, so that the bill is to be estimated in one of the precious metals, and paid in the other, as is the case between England and the United States, a further calculation becomes requisite; the price of gold in the market becomes a new element in the price of the bill, and the real par consists in the purchase of so much gold in the foreign market as would there exchange for the amount of silver paid for it. Now, this proportion between silver and gold is constantly varying; it is no doubt permanently regulated by the comparative cost of their production; but as this allows a wide range, and requires a long period of time until demand can regulate supply, their comparative value in the market may in fact be taken as an uncertain and varying element in the price of bills: the result is, that between such countries there can be no permanent natural par; a commercial par there is, in which equal values are given, but it is true only for a short period of time; it fluctuates with every change in either of the precious metals: hence the variation that gradually arises between the legal and real par of exchange between such countries as attempt to fix it by law, while using different standards.

Course of Exchange.—The course of exchange differs from the par of exchange just as the market price of an article differs from its natural price—the one is variable, the other fixed. The par of exchange is a calculation of real values: while the course of exchange often confounds what is real with what is merely nominal, and thus leads to both prejudice and error. Thus, the quotation may show exchange to be against a country, when in reality it is at par, or even perhaps in its favour. To avoid erroneous conclusions in this matter, it is necessary to distinguish between the *Real, Nominal,* and *Computed* course of exchange.

1. The *Real Course of Exchange* depends on the comparative demand and supply of bills; or, in other words, upon the com-

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parative exports and imports of the country, and can never continue to exceed the expense and risk of remitting specie. To arrive at the knowledge of this real course of exchange is all important to the merchant, since it marks the proportion which subsists between the exports and imports of the country, and constitutes the criterion of their comparative profit; it is, in short, the commercial balance, which ascertains, by its rise or fall, into which scale commercial capital should be thrown. When this is at par, commercial operations are governed simply by a reference to prices; but so soon as it inclines to either side, it becomes a new determining cause; with every rise, it adds a corresponding profit to exportation, the premium on the bills drawn being equivalent to a bounty on the shipment made; with every fall, the profit of the shipper is lessened, and a corresponding bounty given to the importer. Thus it is, that the real course of exchange governs commerce, it equalizes imports with exports, and liquidates debts with foreign nations; but it is as difficult as it is important at all times to distinguish its real from its nominal variations.

2. *The Nominal Course of Exchange.*—This arises from a difference in the intrinsic value of the respective currencies, in one of which the bill is estimated, and in the other paid. To the variation in the price of bills from this cause there is no certain limit, since there is none to the depreciation to which a national currency may be reduced. Thus, it fell against France during the period of her Assignats, to 300 and 400 per cent.; the same took place against the United States, when a bill was liable to be paid in depreciated paper money.

The causes which may give rise to an inferior currency, and thus originate a nominal exchange against a country, are as follows:

1. The comparative natural cheapness in them of the precious metals.—In mining countries, and those which lie near to them, gold and silver are cheaper, *i. e.* cost less to obtain them than they do in countries more remote; their difference of value is the cost of transportation. Thus silver is worth

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less in Mexico than in London, simply because it costs less: if it costs 5 per cent. to get it to London, 100 dollars in London is consequently equivalent to 105 dollars in Mexico; and the 5 per cent. premium paid there for a bill on London, is consequently but the par value of that bill, supposing it immediately paid in London. Hence it would appear, 1. That those countries which furnish, or forward the precious metals, must have an apparent unfavourable exchange with those that receive them; 2. That the amount of such premium is the expense and risk of remitting them; and 3. That such exchange is altogether nominal, and has no effect on the real exchanges of the country.

2. The cheapening of the currency of a country, by degradation of the coin, will immediately produce a nominal exchange against it. This must necessarily be the case, for the foreigner estimates the coin only as gold or silver bullion. If this, therefore, be adulterated 25 per cent., he will add an equal amount to his demand. In earlier times, this was a common resource of the governments of Europe, when oppressed by debt; of latter years it has been abandoned, from a conviction of its inexpediency, as well as its injustice: a modern instance, however, may be found in the government of Turkey, against which country exchange rose 100 per cent. immediately upon the reduction of the piastre to one half its former value.

3. Another cause of depreciation in the currency arises from the over issues of bank or paper money: the moment this takes place in any one city or country, exchange rises against it, and that for the same reason as already stated in the case of adulteration, viz. that the money of that country has become of less value. The proof of this is the fact that it will exchange for a less amount than before of any commodity in market; in other words, all prices have risen. The result of this state of things is obvious: exports thereby are checked, imports find a bounty in the new prices, and bills consequently are few and high; and while this state of things continues, the

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course of exchange will be against the country to the amount of the depreciation. If the paper be redeemable, this unfavourable exchange is soon corrected; coin is demanded for paper, shipped to a better market, and bills drawn against it; the interest of the banks hastens the operation of the cure; while coin is shipped, they curtail their discounts. The result is evident; money rises in value, prices fall, orders are lessened, and foreign funds cease to be in demand; in other words, exchange ceases to be unfavourable. If, on the contrary, the paper be irredeemable, as it became in England by the Suspension Act in 1797, such unfavourable exchange becomes permanent, limited only by the amount of the surplus; thus it varied during that period, (1797 to 1817,) from 5 to 30 per cent. against England, according as the fears or prudence of the Bank directors led them to set limits to their issues, or, in other words, to their unlimited power of degrading the currency.

Computed Exchange.—The computed exchange, or the quotation of exchange, expresses, according to circumstances, either the sum or the difference of the *real* and *nominal* exchange; if both these be favourable to a country, or unfavourble, the quotation gives their sum; if one be favourable, and the other unfavourable, the quotation gives their difference. For example, supposing the nominal exchange against New York with London, arising from her over-estimate of silver, say 7 per cent.; from her greater contiguity to mining countries, say 2 per cent.; and from an overflowing paper currency, say 1 per cent., amounting altogether to 10 per cent. Now, under these circumstances, the real exchange may still be either favourable or unfavourable; if it be 1 per cent. in our favour, the quotation will be 9 per cent. premium; if as much against us, the computed exchange will then give 11 per cent. premium for bills.

But it would be far better that this mode of expressing the course of exchange, which is almost exclusively confined to

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English bills, should be entirely done away, and the common language of exchange adopted, viz. estimating the dollar at so many shillings and pence sterling. The existing practice is founded on the false calculation of our legal par, and thus tends to perpetuate both prejudice and error on the subject.

The universal language of exchange in Europe is to estimate the unit money of one country in the coin of another; thus, the computed exchange of London with Paris, is fr. 25 20-100, with Amsterdam, is 36 sch. 8 d. Flem. *i. e.* the pound sterling is worth so many francs and centimes, or shillings and pence; thus, too, our exchange with Havre is expressed, fr. 5 30-100, and applied to London, would give from 4s. 2d. to 4s. 3d. the dollar, as the commercial par between the two countries.

In this computation, the nation whose unit is taken, is said, in the language of exchange, to give the *certain* for the *uncertain*. Thus, London gives to Paris, Amsterdam, and most other places, the certain for the uncertain, *i. e.* she gives the pound sterling for a certain estimated number of *francs, stivers*, &c.; but with Spain she gives the uncertain, *i. e.* so many pence sterling, say 35d. for the Spanish dollar of exchange. The United States, in her foreign exchanges, generally gives the unit; with some, however, she values the foreign coin, as in the case of the East India rupee, &c.

Favourable and Unfavourable Exchange.—In concluding these observations on the nature of exchange, it is important to apply them to the removal of common prejudices. The terms *favourable* and *unfavourable* are used to express particular states of the exchange market, with the belief in the minds of most men, that they truly indicate what the terms import, *i. e.* something profitable or unprofitable to the country. But it may well be doubted, whether this be anything more than the prejudice of language; the terms were adopted in compliance with a theory now universally abandoned, viz. that the profits of commerce were to be measured by the balance of gold and

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silver which it caused to be imported; and as high exchange led to their export, and low exchange to their importation, the terms *high* and *low* were naturally converted into *favourable* and *unfavourable*. Now, against the truth of this theory and this language, it may be urged that the United States, both before and since the Revolution, has constantly had against it an unfavourable course of exchange, and yet that its growth in wealth has been unprecedently rapid. But to examine this matter more nearly, so far as exchange is *nominal*, no real result, favourable or unfavourable, can possibly arise from it; and, even when *real*, it is by no means clear which party enjoys the benefit of the premium. If both the buyer and seller of the bill be American citizens, the price is obviously a matter of indifference to the country; it is a simple transfer of profit from A. to B., and there can be no reason why the interests of the country should be identified with the remitter of the bill rather than with the drawer of it. If, again, the bill be remitted on foreign account, its high price is evidently favourable to the country, since the premium is then paid by the foreigner and pocketed by the American merchant; and as this case is at least as frequent as the reverse, it follows that the premium of bills, however high, is, in a national point of view, no actual loss.

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THE

COMMERCIAL CODE OF FRANCE,

RELATING TO

BILLS OF EXCHANGE AND PROMISSORY NOTES.*

SECTION I.—*Of the form of Bills of Exchange.*—Bills of exchange are drawn from one place upon another; they are dated; they specify the sum to be paid; the name of the person who is to pay the same; the time when, and the place where, the payment is to be made; the value furnished, whether in money, or merchandise, in account, or in any other manner; they are drawn to the order of a third person, or to the order of the drawer himself. If drawn in sets, as first, second, third, &c., it is so expressed. A bill may be drawn upon one person and payable at the domicil of a third; or it may be drawn by the order and for the account of a third person. All bills of exchange containing a fictitious name, quality, domicil, place where drawn, or where payable, are held to be only simple promises. The signature of a married or single woman, not a sole trader, to a bill of exchange, is equivalent, with respect to her, only to a simple promise. Bills of exchange signed by minors, not merchants, are null and void in respect to them, saving the rights of the

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* Translated from the "CODE DE COMMERCE," *Livre I. Titre VIII.*

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respective parties, conformably to Article 131 of the Code Napoleon.

SECTION II.—*Of provisions for payment.*—Provision ought to be made by the drawer, or by the person for whose account the bill is drawn; but the drawer does not cease to be personally liable. There has been provision, if, when the bill becomes due, the person on whom it is drawn is indebted to the drawer, or to the person on whose account it is drawn, in a sum at least equal to the amount of the bill. The acceptance is presumption of provision: it is proof of it in regard to the endorsers. Whether the bill be accepted or not, the drawer only is bound to prove, in case of denial, that those on whom the bill was drawn had provision at the maturity of the bill: otherwise he is held responsible, although the protest may have been made after the fixed time.

SECTION III.—*Of the Acceptance.*—The drawers and endorsers of a bill of exchange are joint and several sureties for its acceptance and payment at maturity. The refusal of acceptance is verified by an act which is called a protest for non-acceptance. On the notification of a protest for non-acceptance the endorsers and the drawer are respectively bound to give security for the payment of the bill when due, or for reimbursement with expenses of protest and re-exchange. The security, whether for the drawer or endorser, is a joint obligation only with the person for whom the security is given. He who accepts a bill contracts an obligation to pay the amount of it. The acceptor is not released from his acceptance, even though the drawer should have failed without his knowledge before the acceptance. The acceptance of a bill of exchange must be signed; it is expressed by the word *accepted;* it is dated, if the bill be drawn at one or more days or months after sight; and, in the latter case, the want of a date to the acceptance renders the bill payable at the term expressed in it, counting from its date. The acceptance of a

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bill of exchange, payable in any other place than that of the residence of the acceptor, must indicate the domicil* where the payment is to be made, or the protest, in case of non-payment. The acceptance cannot be conditional; but it may be limited in regard to the sum accepted. In this case, the holder is bound to have the bill protested for the deficiency. A bill must be accepted on its presentment; or, at the latest, within twenty-four hours afterwards. After the twenty-four hours have elapsed, if it be not returned, accepted or not accepted, he who has retained it is liable for damages to the holder.

SECTION IV.—*Of Acceptance by Intervention.*—At the time of the protest for non-acceptance, the bill may be accepted by a third person, for the honour of the drawer, or any one of the endorsers. The acceptance *supra* is mentioned in the protest itself, and is signed by the acceptor. The acceptor *supra* protest is bound to notify without delay his acceptance to the person for whose honor it was made. The holder of the bill retains all his rights against the drawer and the endorsers, on account of the non-acceptance by the person on whom the bill was drawn, notwithstanding any acceptance *supra* protest.

SECTION V.—*Of the Maturity, or Term of Payment.*—A bill of exchange may be drawn payable at sight; at one or more days, one or more months, one or more usances after sight, or after date; on a day fixed or determined; at or during a fair. The maturity of a bill payable after sight is determined

* It is declared in the Code Napoleon, Book I. Title III. that the *domicil* of every Frenchman, in respect to his civil rights, shall be in the place where he has his principal establishment; but that in all contracts, or other instruments of writing, the parties may elect a domicil for their execution, in a place different from the actual domicil of either of the parties; and, in that case, all demands, notifications, and prosecutions, resulting from those contracts, must be made in the domicil therein elected.

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by the date of acceptance, or by that of the protest for non-acceptance. The usance is thirty days, which run from the day after the date of the bill. The months are according to the regulation of the Gregorian calendar. A bill of exchange payable at a fair is at maturity on the evening preceding the day fixed for the closure of the fair, or the day of the fair, if it continue only one day. If a bill fall due on a legal holyday, it is payable the preceding evening. All days of grace, of favour, of usage, or local custom for the payment of bills of exchange, are abolished.

SECTION VI.—*Of the Endorsement.*—The property in a bill of exchange is transferred by means of endorsement. The endorsement is dated; it expresses the value received; it mentions the name of the person to whose order it is payable. If the endorsement be not conformable to these regulations, it does not effect the transfer of the bill; it operates only as a simple power of attorney.* It is forbidden to antedate the endorsements under the penalty attached to forgery.

SECTION VII.—*Of Liability.*—All those who have signed, accepted, or endorsed a bill of exchange, are jointly and severally bound as sureties to the holder.

SECTION VIII.—*Of the Guaranty.*—The payment of a bill of exchange, independently of the acceptance and the endorsement, may be secured by a written guaranty. This guaranty is given by a third person, on the bill itself, or in a separate

* It appears that what is called a *blank endorsement* is not of the same validity in France as in England. To effect a complete transfer of the bill, the French law requires that the endorsement should be dated, express the value received, and to whom the transfer is made. With us it is sufficient merely to write the name on the back of the bill; but if we reflect upon the disputes, litigation, and fraud which mere blank endorsements have occasioned, we must acknowledge the wisdom of this part of the French law.

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instrument of writing. The person thus becoming guarantee is jointly and severally bound with the drawers and endorsers, saving any different stipulations between the parties.

SECTION IX.—*Of the Payment.*—A bill of exchange must be paid in the kind of money mentioned in it. He who pays a bill before it is due is responsible for the validity of the payment. He who pays a bill of exchange when it is due, and without opposition or notice of objection, is presumed to be validly discharged. The holder of a bill of exchange cannot be compelled to receive payment of the same before its maturity. The payment of a bill made on the presentment of a second, third, fourth, &c. of a set, without retiring that on which his acceptance is written, is not discharged in regard to third persons holding that accepted bill. Objections to the payment of a bill is not admitted except the bill is lost, or the holder has failed. In case of the loss of a bill *not accepted,* he to whom it belongs may prosecute for the payment on a second, third, fourth, &c. If the bill of exchange lost be accepted, the payment of it cannot be required on a second, third, fourth, &c. except by the order of the judge, and on giving security. If he who has lost a bill of exchange, whether accepted or not, cannot present a second, third, fourth, &c. of the set, he may demand the payment of the bill lost, and obtain it by order of a judge, on proving his property therein by his books, and giving security.* In case of a refusal of payment on a demand, made in virtue of these regulations, the owner of a bill lost preserves all his rights by a regular protest. This protest must be made the next day after the bill lost became due. It must be notified to the drawer and endorsers, in the forms and within the time hereafter prescribed for the notice of protest. The owner of a bill of

* The engagement of the surety is extinguished after the lapse of three years, if, during that time, there has been neither demand nor judicial prosecution.

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exchange lost or mislaid, must, in order to procure a second, apply to his immediate endorser, who is bound to lend his name and assistance in an application to his own endorser, and so on, ascending from endorser to endorser, up to the drawer of the bill. The owner of the bill lost or mislaid must bear the expense. The payments made on account, as part of the amount of a bill of exchange, operate in discharge of the drawer and endorsers. The holder is bound to have the bill protested for the balance. The judges cannot grant any delay for the payment of a bill of exchange.

SECTION X.—*Of Payment supra protest or by intervention.*—A bill of exchange protested may be paid by any intervening person, for the honour of the drawer, or one of the endorsers. The intervention and the payment must be stated in the certificate of protest, or at the bottom of it. He who pays a bill *supra* protest is substituted in the rights of the holder, and bound to observe the same formality. If the payment *supra* protest be made for the account of the drawer all the endorsers are discharged. If there be a concurrence of several persons in the payment of a bill of exchange *supra* protest, he who effects the most towards the discharge is preferred. If he on whom a bill was originally drawn, and against whom protest for non-acceptance has been made presents himself to pay it, he shall be preferred to all others.

SECTION XI.—*Of the rights and duties of the Holder.*—The holder of a bill of exchange drawn from the Continent and the European Islands, and payable in the European possessions of France, whether at sight, or at one or more days, months, or usances after sight, must demand payment, or acceptance, within six months from its date, under the penalty of losing his remedy against the endorsers, and even against the drawer, if the latter had made provision for the payment of the bill in the hands of the drawee.

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A delay of eight months is allowed for the presentment of a bill drawn from the ports of the Levant, and Northern coasts of Africa, on the European possessions of France, and reciprocally from the continent and European Islands on the French establishments in the Levant, and Northern coasts of Africa. A year is allowed for the presentment of bills of exchange drawn on the Western coasts of Africa, as far as and including the Cape of Good Hope. A year is also allowed for the presentment of bills of exchange drawn from the American continent and the West-India islands on the European possessions of France, and reciprocally from the European continent and islands, on the French possessions or establishments on the Western coasts of Africa, on the American continent and West-India islands. Two years are allowed for the presentment of bills of exchange drawn from the East-India continent and islands on the European possessions of France, and reciprocally from the European continent and islands on the French posssions or establishments on the East-Indian continent and islands. The delays above mentioned of eight months, one year, and two years, are allowed to be doubled in time of maritime war.

The holder of a bill of exchange must demand payment on the day of its becoming due. The refusal of payment must be verified the next day after it became due by a certificate, which is called a "protest for non-payment." If this day be a legal holyday, the protest is made on the following day. The holder is not excused from making the protest for non-payment, neither by the protest for non-acceptance, nor by the death or failure of the person on whom the bill is drawn. In case of failure of the acceptor before the bill becomes due, the holder may cause it to be protested, and have recourse to the other parties on the bill. The holder of a bill of exchange protested for non-payment may pursue his remedy against the sureties,* either

* The prosecution of a surety is called, in the French law, an action of guaranty, which sufficiently indicates its nature and object.

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individually against the drawer and each of the endorsers, or jointly against the endorsers and drawer. The same right exists for each of the endorsers in regard to the drawer and all the preceding endorsers. If the holder would pursue his remedy individually against his immediate endorser, or the drawer, in case the bill came directly from him, he must give him notice of the protest; and in default of reimbursement, commence his suit against him within fifteen days from the date of the protest, if the said endorser or drawer reside within the distance of ten leagues, equal to about twenty-five miles. This period of delay, with respect to the endorser or drawer, domiciled at a greater distance than ten leagues (five myriametres) from the place where the bill was payable, shall be increased one day for every five leagues exceeding the ten before mentioned.

In case of the protest of bills of exchange drawn in France, and payable out of the continental territory of France in Europe, the remedy against the drawers and endorsers residing in France, must be pursued within the following periods (to wit),—Four months for those payable in the other States of Europe; six months for those payable in the ports of the Levant and on the Northern coasts of Africa; a year for those payable on the Western coasts of Africa, as far as and including the Cape of Good Hope, and in the West-Indies; two years for those payable in the East-Indies. These periods of delay are allowed in the same proportions for pursuing the remedy against the drawers and endorsers residing in the French possessions situated out of Europe. These delays, of six months, and one and two years, are allowed to be doubled in time of maritime war.

If the holder pursue his remedy against the endorsers and the drawer jointly, he is allowed, with respect to each of them, the period of delay determined by the preceding regulations. Each of the endorsers has the right of pursuing the same remedy, either individually or jointly, within the same periods of delay. In respect to them, the time allowed begins to run

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from the day after the service of judicial citation. After the expiration of the above-mentioned periods of delay for the presentment of a bill of exchange at sight, or at one or more days, or months, or usances, after sight; for the protest of non-payment, for the action against the sureties, the holder of a bill of exchange is barred of all rights against the endorsers. The endorsers are equally barred from all remedy against prior endorsers after the expiration of the above periods of delay, each as respects himself. The same exception to the right of action of the holder and the endorsers is allowed with respect to the drawer, if the latter prove that provision was made for the payment of the bill at its maturity. The holder in this case preserves his right of action only against the person on whom the bill was drawn. The effect of the exception, or bar to the right of action pronounced in the preceding regulation, ceases in favour of the holder against the drawer, or against any of the endorsers who, after the expiration of the periods of delay fixed for the protest, the notice of protest, or the commencement of the suit, has received in account, as set-off, or otherwise, the funds destined for the payment of the bill of exchange. Independently of the formalities prescribed for pursuing the remedy against the sureties, the holder of a bill protested for non-payment, may, by obtaining the permission of the judge, attach conservatively the personal property of the drawers, acceptors, and endorsers.

SECTION XII.—*Of the Protests.*—The protests for non-acceptance, or non-payment, is made by two notaries, or by one notary and two witnesses, or by a bailiff and two witnesses. The protest must be made at the domicil of the person on whom the bill was drawn, or at his last known place of residence; at the domicil of the person mentioned in the bill of exchange, who is to pay it in case of need; at the domicil of the acceptor *supra* protest, the whole in a single instrument of writing. In case of false indication of domicil, the protest is preceded by a certificate of perquisition or inquiry.

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The protest contains the literal copy of the bill of exchange, the acceptance, endorsements and directions therein mentioned; the demand of payment. It declares the presence or absence of the person who ought to pay it; the motive of refusing payment, and the inability or refusal to sign. No act on the part of the holder can supply the place of the protest, except in the cases provided for and concerning the loss of a bill of exchange. The notaries are bound under the penalties of loss of office, and of cost and damages to the parties, to take an exact copy of the protests, and to transcribe them at length, day by day, and in the order of the dates, in a particular register, marked and certified, and kept in the forms prescribed for books of record.

SECTION XIII.—*Of Re-exchange.*—Re-exchange results from the act of re-drawing. Re-drawing is when the holder of a bill protested draws another bill on the drawer, or one of the endorsers of the former bill to reimburse himself for the principal of the bill protested, his expenses, and the new exchange which he pays. Re-exchange is regulated, with respect to the drawer, by the current rate of exchange at the place where the bill was payable, on the place whence it was drawn. It is regulated with respect to the endorsers by the rate of exchange at the place where the bill has been remitted, or negotiated by them, on the place where the reimbursement is to be effected.

The bill re-drawn is accompanied with the return account which contains the amount of the bill protested, the expenses of protest, and other lawful charges, such as bankers' commission, brokerage, stamp duties, and postage of letters. It mentions the name of the person on whom the bill for reimbursement is drawn, and the rate of exchange at which it is negociated. It is certified by an exchange agent; and in places where there are no exchange agents, it is certified by two merchants. It is accompanied with the bill of exchange protested, the protest, or a certified copy of it. In case the bill for reimbursement be drawn on one of the endorsers, it is

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accompanied besides with a certificate attesting the course of exchange at the place where the bill protested was payable on the place whence it was drawn. There can be made only one return account on the same bill of exchange, which is reimbursed from endorser to endorser, and finally by the drawer. The re-exchanges cannot be accumulated. Each endorser, as well as the drawer, is charged with only one. Interest on the principal of the bill protested for non-payment is due from the date of the protest. Interest on the expenses of protest, re-exchange, and other lawful charges, is due only from the day of judicial demand. No re-exchange is due if the return account be not accompanied with the proper certificates.

SECTION XIV.—*Of Promissory Notes.*—All the provisions relative to bills of exchange, concerning the maturity of the bill; the endorsement; the joint and several responsibility; the guaranty; the payment; the payment *supra* protest; the protest; the duties and rights of the holder, and the re-exchange, or expenses, are applicable to promissory notes.

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SYNOPSIS OF BOOK-KEEPING.

Introductory Remarks.—General Principles.—Explanation of the Ledger.—Practical exemplification.

MUCH time is spent, or rather *mis*-spent, at school, in what is termed learning book-keeping; yet a young man, thus instructed, when called upon by any contingency of life to arrange only ordinarily complicated transactions, has either to be taught anew how to do so; or to discover for himself a rational system; or to obtain the assistance of some one conversant with such matters; or, which is frequently the case, do the work in a slovenly, unintelligible, and therefore almost useless, manner. This is evident from the complaints made by merchants of the utter inefficiency of such school-acquired knowledge; so universal, indeed, are these complaints, that it has become an established maxim that book-keeping cannot be taught. Now, to say the truth, book-keeping is not often well-learned out of the counting-house; but to the doctrine that it cannot be taught, or even that it is best learned by practice, we offer an absolute and emphatic denial. We hasten to prove it to be absurd.

Book-keeping is not merely an *art;* it is also a *science*—simple as all sciences are, and founded on definite and unalterable principles. While, therefore, experience—that sort of experience which must be acquired amidst the every-day realities of life—is undeniably necessary to the swift and accurate performance of this art; the *science,* i. e. the fixed and immutable principles upon which every system of accounts is based, ought unquestionably to be learned as the first step in

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every book-keeper's education, and apart from business altogether; for he who thoroughly comprehends the principles of a science, and can apply those principles to the finding of results, will experience no difficulty in the application of them, under any circumstances; but on the contrary, he who gets at results without a knowledge of principles, proceeds with great labour, and is even doubtful when he does arrive at the result.

The ordinary mode of teaching this art, is to commence with its details, by copying from some popular treatise a series of mercantile transactions, such as receipts, payments, purchases, sales, shipments, and the like. After being wearied, *secundum artem*, with this sort of work, the learner is required to construct a journal—that is, to narrate under what head in the ledger the several items are to be placed, the substance of his instruction being, that "the thing received is debtor to the thing delivered;" but as to the object of making one *thing* debtor to another, he is totally ignorant; for every entry in the journal has reference to the ledger; and the ledger is a sealed book to him. His whole progress through the journal is, therefore, nothing more or less than a blind process of guessing; and when ultimately required to balance his books, he does so more like an automaton than a rational being. Now we submit that this process, if not erroneous *ab initio*, is at least defective in purpose, and imperfect in its nature. It is an attempt to teach a science by way of *synthesis;* always a hopeless, if not an impossible, task. Synthesis, or literally putting together, is the method of self-instruction; but it never can be the method whereby a scientific teacher would develop the stores of his own mind to his pupils.

Mercantile transactions, viewed as a subject of record, are comprised in the receipts and payments of money; bills received and disposed of; bills issued and redeemed; outlay and returns: and the whole scheme of double entry, is but the means of collecting under appropriate heads, in a book called

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the ledger, the particular facts which are scattered through the primary books. The items relating to each and every department of business are classified and systematically arranged in the ledger, so as to afford with promptness and facility a clear and comprehensive statement of the merchant's affairs. The ledger, then, is a book of results and not of details; it is in short a tabular centralization of the subsidiary books, and the final instrument of the balance sheet.

The principles of double entry are developed in the ledger, and in the ledger only. "All other books," says Postlethwayt, "are auxiliary or preparatory to this grand and principal book, wherein every transaction is entered in miniature, so that if the reason of the entries in the ledger be thoroughly understood, the subordinate books will be so of course. It is this alone which can teach the art; the other books may differ in number, form, and arrangement, but the ledger can never vary from the laws and principles of reason, whereon the science is based. The accountant always considers the effect of an entry, as it regards the ledger, before he states it in the journal, and that naturally indicates the true debtors and creditors; for if the consequence of every entry in the ledger is not well weighed and understood by the book-keeper, his journal can never be rightly constructed."

It is obviously impossible for any one to comprehend the technicalities of book-keeping unless he is familiar with the design and use of the accounts in the ledger—not only individually but collectively;—hence the ledger should be the first book to which the attention of the student is directed. To learn to journalize, or to perform any other subordinate part of book-keeping, after the ledger is once thoroughly understood, will be easy; just in the same way as it is easy for a child to learn to walk slow after it has learned to walk fast: the one process in fact comprehends the other.

The theory of double entry is based upon the axiom that "the whole is equal to the sum of its parts." To illustrate

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this principle, let us suppose that the assets of a merchant at the time of opening his books amount to £12,000, and his debts to £2,000, the component parts of which are follows:

ASSETS:	Cash	6,000	
	Bills	4,000	
	Goods	2,000	12,000
DEBTS:	Bills Payable	1,500	
	John Smith	500	2,000
	Net Capital		£10,000

In transferring these items to the ledger we enter the whole capital to the credit of the Stock Account; and debit cash, bills, and goods for its component parts. We next enter the liabilities to the debit of Stock, and credit Bills Payable and Smith for the same. (See page 113.)

By this arrangement the accounts are constantly in a state of equilibrium. The whole capital being entered in the Stock account, and its component parts in the remaining accounts, constitutes the double record which marks every successive step in the formation of a ledger. The ledger in fact contains a double history of the merchant's affairs. The accounts are divided into two general classes; each being composed of the same items, but differently arranged. Thus, one class shows the merchant's present worth, by exhibiting his original capital, increased by his gains or decreased by his losses; the other shows the same result, by exhibiting his present assets and liabilities. In short, one class of the accounts represents the property taken collectively: the other, the parts of which it is composed.

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Dr.					STOCK.					Cr.
	To Sundries	2,000	0	0		By Sundries	12,000	0	0

Dr.					CASH.					Cr.
	To Stock ..	6,000	0	0					

Dr.					GOODS.					Cr.
	To Stock ..	2,000	0	0					

Dr.					BILLS RECEIVABLE.					Cr.
	To Stock ..	4,000	0	0					

Dr.					BILLS PAYABLE.					Cr.
						By Stock ..	1,500	0	0

Dr.					JOHN SMITH.					Cr.
						By Stock ..	500	0	0

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Dr. STOCK *Cr.*

☞ The Stock Account represents the merchant himself; *i. e.*, it exhibits the whole capital collectively, without designating its component parts.

The amount of debts outstanding at the time of opening the books is entered on the debit side.	The total amount of assets at the time of opening the books is entered on the credit side.

*** The difference between the two sides shows the net capital commencing; which is subsequently increased by the gains, or decreased by the losses, as the case may be.

Dr. PROFIT & LOSS. *Cr.*

☞ Profit and Loss is simply a branch of the Stock account. It is designed to show the increase or diminution of the capital.

Every item of loss is transferred to the debit side at the time of balancing.	Every item of gain is transferred to the credit side at the time of balancing.

*** The difference is the net gain or loss, which is transferred periodically to the Stock Account.

Dr. GOODS. *Cr.*

☞ The object of this account is to show the gain or loss resulting from the sale of merchandise in the aggregate.

The outlay for goods, and all charges connected with the cost, are entered on the debit side.	The sales, with the value unsold at the time of balancing, are entered on the credit side.

*** The difference between the two sides is transferred to the Profit and Loss account.

Dr. SALES ℘ THE ANN. *Cr.*

☞ This is an intermediate account, the design of which is to show the net proceeds of certain goods consigned to you for sale.

The charges connected with the sales are entered on the debit side.	The sales or returns are entered on the credit side.

*** The difference between the two sides is the net proceeds, and is transferred to the credit of the consigner.

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Dr. CASH. *Cr.*

☞ The object of this account is to show the cash in hand.

All receipts are entered in the left-hand money column.	All disbursements are entered in the right-hand column.

*** The balance, or difference between the two sides, shows the cash in hand.

Dr. BILLS RECEIVABLE. *Cr.*

☞ The design of this account is to show what is owing to you in bills or promissory notes.

The amount of all bills received, for which other persons are liable, is entered on the debit side.	The amount of all such bills as are paid, or otherwise disposed of, is entered on the credit side.

*** The balance shows the amount of bills or notes in hand.

Dr. BILLS PAYABLE. *Cr.*

☞ The design of this account is to show your *liabilities* in bills.

The amount of all bills paid, or retired from circulation, is entered on the debit side.	The amount of all bills *issued*, for which you are liable, is entered on the credit side.

*** The balance shews your liabilities in the shape of bills.

Dr. A. B. *Cr.*

☞ The design of this account is to show what is owing to or by A. B.

All sums for which he is indebted to you are entered to his debit.	All sums for which you are indebted to him are entered to his credit.

*** The difference is the amount due to or by A. B., and is called the balance of the account.

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Dr.							Stock.			Cr.
		2,000	0	0			12,000	0	0	

Dr.							Profit & Loss.			Cr.
		240	0	0						
	500	260	0	0						

Dr.							Cotton.			Cr.
		5,000	0	0			6,000	0	0	
		1,500	0	0			1,800	0	0	
		1,250	0	0			5,500	0	0	
		4,750	0	0			1,000	0	0	
	15,300	2,800	0	0		16,100	1,800	0	0	
						The Cotton unsold is valued at 1,700*l.*				

Dr.							Sugar.			Cr.
		4,000	0	0			4,800	0	0	
		1,800	0	0			2,160	0	0	
		1,200	0	0			1,500	0	0	
		1,500	0	0			1,100	0	0	
	12,100	3,600	0	0		10,560	1,000	0	0	
						The Sugar unsold is valued at 3,240*l.*				

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Dr.									Cr.
		CASH.							
		12,000	0	0			9,000	0	0
		3,960	0	0			2,300	0	0
		4,500	0	0			1,000	0	0
		1,500	0	0			5,000	0	0
	27,160	5,200	0	0		19,000	1,700	0	0
Dr.									Cr.
		BILLS RECEIVABLE.							
		10,800	0	0			3,750	0	0
		1,200	0	0			3,000	0	0
		1,500	0	0			1,000	0	0
		1,100	0	0			1,700	0	0
	16,000	1,400	0	0		10,950	1,500	0	0
Dr.									Cr.
		BILLS PAYABLE.							
		1,000	0	0			2,000	0	0
		1,300	0	0			3,300	0	0
		2,000	0	0			2,500	0	0
		1,500	0	0			1,500	0	0
	7,300	1,500	0	0		10,300	1,000	0	0
Dr.									Cr.
		THOMAS BROWN.							
		1,000	0	0			1,250	0	0
		300	0	0			1,200	0	0
		700	0	0			500	0	0
		200	0	0			400	0	0
	3,000	800	0	0		4,450	1,100	0	0

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ANALYSIS OF THE LEDGER.

Cotton.		*Sugar.*	
Returns	16,100	Returns	10,560
Value unsold*	1,700	Value unsold*	3,240
	17,800		13,800
Cost	15,300	Cost	12,100
Gain	£2,500	Gain	£1,700

The original capital, increased by the gains or decreased by the losses, exhibits the merchant's present worth; thus,—

Dr. PROFIT & LOSS. *Cr.*

To Sundries	500	By Cotton	2,500
To Stock, net gain	3,700	By Sugar	1,700
	£4,200		£4,200

Net capital commencing	10,000
Add net gain, as above	3,700
Present net capital	£13,700

* These items may be considered as anticipated returns, and they form part of the present assets.—See balance sheet.

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The accuracy of this statement is shewn by another process; that is, by collecting the assets and liabilities; thus,—

Cash.		*Bills Receivable.*	
Receipts	27,160	Received	16,000
Payments	19,000	Disposed of	10,950
Cash in hand	£8,160	Bills in hand	£5,050

Bills Payable.		*Thomas Brown.*	
Issued	10,300	I owe him	4,450
Redeemed	7,300	He owes me	3,000
Outstanding	£3,000	Due T. B.	£1,450

Dr. BALANCE. *Cr.*

To Cotton	1,700	By Bills	3,000
To Sugar	3,240	By T. Brown	1,450
To Cash	8,160	By Stock	13,700
To Bills	5,050		
	£18,150		£18,150

The assets amount to	18,150
Deduct the liabilities	4,450
The difference is the Net Capital	£13,700

Such, in substance is practical book-keeping; increasing in complication, of course, with the increase of the number of accounts; but that increase makes no additional difficulty, only adding to the amount of manual labour in actual business.

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In every counting-house the primary books are varied in number and form to suit the nature of the business in which the parties are engaged. Those in general use are :—

I. The Cash Book; on the left-hand folio of which are entered the receipts, and on the right-hand the payments of cash.

II. The Bill Book; in one part of which are entered all bills received; and in the other all bills issued by the concern.

III. The Invoice Book; in which are entered the particulars of all goods purchased, whether for exportation, or otherwise.

IV. The Book of Shipments; containing the particulars of such goods as are sent abroad, either in consequence of orders, or on consignment.

V. The Sales Book; containing the particulars of goods sold on commission. The charges incurred are entered on the left-hand, including factorage, and the sales on the right-hand folio.

VI. The Day Book; which is used to record every transaction that cannot, with propriety, be entered in any other subsidiary book.

The Journal, in the modern practice of book-keeping, is simply a monthly synopsis of all the transactions, collected from the primary books, and arranged in such a manner that the amounts may be easily posted to the respective accounts in the ledger.

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TIME TABLES,

SHEWING AT A GLANCE THE NUMBER OF DAYS FROM ANY DATE IN THE YEAR

TO JUNE 30 AND DECEMBER 31.

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FROM

JAN.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	180	179	178	177	176	175	174	173	172	171	170	169	168	167
FEB.*	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	149	148	147	146	145	144	143	142	141	140	139	138	137	136
MAR.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	121	120	119	118	117	116	115	114	113	112	111	110	109	108
APRIL ..	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	90	89	88	87	86	85	84	83	82	81	80	79	78	77
MAY	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	60	59	58	57	56	55	54	53	52	51	50	49	48	47
JUNE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	29	28	27	26	25	24	23	22	21	20	19	18	17	16
JULY	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	364	363	362	361	360	359	358	357	356	355	354	353	352	351
AUG.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	333	332	331	330	329	328	327	326	325	324	323	322	321	320
SEPT.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	302	301	300	299	298	297	296	295	294	293	292	291	290	289
OCT.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	272	271	270	269	268	267	266	265	264	263	262	261	260	259
NOV.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	241	240	239	238	237	236	235	234	233	232	231	230	229	228
DEC.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	211	210	209	208	207	206	205	204	203	202	201	200	199	198

* *In Leap-year add* 1 *to the number of days if the* 29 *Feb. be included.*

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15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
166	165	164	163	162	161	160	159	158	157	156	155	154	153	152	151	150

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29*
135	134	133	132	131	130	129	128	127	126	125	124	123	122	

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
107	106	105	104	103	102	101	100	99	98	97	96	95	94	93	92	91

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31	30

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	*

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
350	349	348	347	346	345	344	343	342	341	340	339	338	337	336	335	334

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
319	318	317	316	315	314	313	312	311	310	309	308	307	306	305	304	303

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
288	287	286	285	284	283	282	281	280	279	278	277	276	275	274	273

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
258	257	256	255	254	253	252	251	250	249	248	247	246	245	244	243	242

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
227	226	225	224	223	222	221	220	219	218	217	216	215	214	213	212

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
197	196	195	194	193	192	191	190	189	188	187	186	185	184	183	182	181

TO JUNE 30.

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FROM														
JAN.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	364	363	362	361	360	359	358	357	356	355	354	353	352	351
FEB.*	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	333	332	331	330	329	328	327	326	325	324	323	322	321	320
MAR.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	305	304	303	302	301	300	299	298	297	296	295	294	293	292
APRIL ..	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	274	273	272	271	270	269	268	267	266	265	264	263	262	261
MAY	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	244	243	242	241	240	239	238	237	236	235	234	233	232	231
JUNE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	213	212	211	210	209	208	207	206	205	204	203	202	201	200
JULY	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	183	182	181	180	179	178	177	176	175	174	173	172	171	170
AUG.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	152	151	150	149	148	147	146	145	144	143	142	141	140	139
SEPT.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	121	120	119	118	117	116	115	114	113	112	111	110	109	108
OCT.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	91	90	89	88	87	86	85	84	83	82	81	80	79	78
NOV.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	60	59	58	57	56	55	54	53	52	51	50	49	48	47
DEC.	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	30	29	28	27	26	25	24	23	22	21	20	19	18	17

* *In Leap-year add* 1 *to the number of days if the* 29 *Feb. be included.*

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15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
350	349	348	347	346	345	344	343	342	341	340	339	338	337	336	335	334

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29*
319	318	317	316	315	314	313	312	311	310	309	308	307	306	

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
291	290	289	288	287	286	285	284	283	282	281	280	279	278	277	276	275

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
260	259	258	257	256	255	254	253	252	251	250	249	248	247	246	245

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
230	229	228	227	226	225	224	223	222	221	220	219	218	217	216	215	214

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
199	198	197	196	195	194	193	192	191	190	189	188	187	186	185	184

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
169	168	167	166	165	164	163	162	161	160	159	158	157	156	155	154	153

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
138	137	136	135	134	133	132	131	130	129	128	127	126	125	124	123	122

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
107	106	105	104	103	102	101	100	99	98	97	96	95	94	93	92

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
77	76	75	74	73	72	71	70	69	68	67	66	65	64	63	62	61

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
46	45	44	43	42	41	40	39	38	37	36	35	34	33	32	31

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
16	15	14	13	12	11	10	9	8	7	6	5	4	3	2	1	*

TO DECEMBER 31.

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EXPLANATION

OF

COMMERCIAL TERMS.

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EXPLANATION

OF

COMMERCIAL TERMS.

Abatement. A discount allowed for prompt payment; it is likewise allowed at the custom-house on goods which have received damage by salt-water, &c.

Acceptance. An engagement to pay a bill, when due, according to the tenor of the acceptance.

Account-Current. A state of mercantile transactions with correspondents, drawn out in a plain and circumstantial manner, showing how affairs stood between the parties at the time when the account was made up.

Account-Sales. An account of goods sold on commission, sent by the agent to whom they were consigned, to his employer, or the person who made the consignment.

Advance. Money paid before goods are delivered, or in case of consignment, before they are sold.

Adventure. When a merchant exports goods to or from a foreign market on his own account and risk, it is called an individual speculation, or adventure, to or from that place.

Advice. Mercantile intelligence; to advise a bill is to describe the amount, date, term, to whom payable, &c. and request the person on whom drawn to accept it.

Agent. A person duly empowered to do business for another. The duty of an agent is to procure the best intelligence of the

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state of trade at the place where he resides — of the quantity and quality of the goods in the market — their present prices, and the probability of their rising or falling — to pay exact obedience to the orders of employers—to consult their interest in all matters referred to his discretion — to execute their business with all the despatch which circumstances will admit —and to be distinct and correct in his accounts.

Annul, in book-keeping, signifies to render an article of no import in the account. Instead of *erasing a sum* which has been entered by mistake on the *Cr.* side of an account, the account is *debited* for the same sum; and, on the contrary, if a sum has been entered on the *Dr.* side, the same sum is placed to *Cr.* side of the account.

Arbitration. The determination of a cause by persons mutually chosen by the parties.

Assignee. A person deputed by another to manage the subject of a bankrupt.

Balance. The difference between the *Dr.* and *Cr.* sides of an account in a merchant's books.

Bankrupt. A trader whom misfortune or extravagance has rendered unable to pay his debts.

Barter. The exchanging of one commodity for another: such was the original mode of commerce till money was invented.

Bill. A term generally applied to a draft or promissory note.

Bill of Entry. A list of the particulars of goods entered at the custom-house.

Bill of Lading. A printed agreement between the shipper of goods and the captain of a ship, binding the latter to deliver them "in good order and well conditioned," on payment of a certain freight.

Bill of Exchange. A written order for the payment of money issued from one place and directed to another.

Blank Credit. The permission which one house gives to another to draw on it to a certain extent, at any time, for their own accommodation.

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Bonded Goods. Certain articles which, on being landed, are warehoused, upon bond being given by the owner for the payment of duties.

Bottomry. A contract in the nature of a mortgage of a ship, when the owner of it borrows money to enable him to carry on a voyage, and pledges the keel or *bottom* of the ship as a security for the repayment; and it is understood, that if the vessel be lost, the lender loses his money.

Broker. An agent employed in buying and selling; who finds the merchant buyers in one case, and sellers in the other. There are several kinds of brokers — such as ship, insurance, exchange, and stock brokers.

Brokerage. A commission or per centage paid to brokers, either for sale or the purchase of goods, bills of exchange, stock, &c.

Capital or Stock. The effects of a house in money or wares, by means of which it carries on trade and supports its credit.

Charter Party. The engagement between the owner of a ship and the merchant, who engages the whole ship to go from one port to another with goods, for a certain sum.

Check. An order addressed to a bank for the payment of money to the individual named, or bearer, on demand, Checks are negotiable like bills, but require no endorsement, and are payable instantly on presentation. All checks should be presented for payment with as little delay as possible; for, if retained beyond the day of their dates, and the banks on whom they are drawn should fail, the holder cannot recover from the drawer.

Circular Letter. The printed notice of the establishment or dissolution of a house, or alteration in the firm, &c.

Clearing. The name given to a daily exchange of bills and checks, which takes place between most of the bankers resident in the city of London, at the clearing-house.

Clearing a Vessel, is entering all particulars relating to her, at the custom-house.

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Commission. An allowance given to agents or factors for transacting the business of others.

Composition. A contract between a debtor and his creditors, by which the latter accepts of a *part of the debt* for the whole.

Consignment. Goods sent by one house to another to sell for their account, allowing them so much per cent. for their trouble.

Credit. In general, the confidence which one house reposes in another: more particularly the reverse of *Debit.*

Current. A term used to express the present time. Hence the *price current* of any merchandise, is the known or ordinary price at the time it is published.

Days of Grace. A customary number of days allowed for the payment of a bill after the same becomes due.

Debenture. A certificate given by the proper officers of the customs on certain goods exported, on which the exporter is entitled to a drawback.

Del Credere. A per centage made by merchants in selling goods for guaranteeing the solidity of the purchaser.

Demurrage. A penalty incurred by merchants for delaying a ship beyond the time specified in her charter party.

Deviation. A departure without legal cause from the regular course of a voyage, which deviation incapacitates the insured from recovering in case of loss.

Dishonor. An expression made use of when bills of exchange are refused acceptance or payment.

Dividend. A share of any capital, debt, or profit; also the interest in the stocks.

Draft. A bill or check by which one person draws money on another; also a small allowance on goods sold by weight.

Drawback. A premium allowed on exportations.

Due Protection. Regular acceptance or payment of a bill.

Endorsement. The signature which the holder of a negotiable bill writes on the back of it, by which he transfers his interest to a third person.

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Exchange. A place in most large cities where merchants and other commercial men meet to confer and treat together of matters relating to mercantile negotiations.

Exchanges. The paying or receiving of money in one country for its equivalent in the money of another country, by means of bills of exchange.

Failure. Where a person in trade is unable to pay his debts.

Folio. The debtor and creditor side of a ledger or account book, when two pages are used for the account.

Government. "For your government," is an expression adopted from the French, signifying, "in order to give you better information, and rules for acting by, in the purchase or sale of any merchandise."

Guarantee. A person who undertakes that certain stipulations shall be fulfilled.

Importation. The act of bringing goods into a country from foreign parts.

Indemnity. Where one person secures another from responsibility against any particular event.

Insolvent. A person not able to pay his debts.

Instalments. Certain proportions in which, by agreement between debtor and creditor, a sum due is to be paid at stipulated times.

Insurance. A contract, by which one party engages to insure another against a risk to which he is exposed. The party who takes upon him the risk, is called the *Insurer*, or *Underwriter:* and the party protected by the insurance is called the *Insured;* the sum paid is called the *Premium;* and the instrument containing the contract is called the *Policy*.

Interest. A premium paid for the use or loan of money.

Invoice. A paper sent off with goods exported on commission, or for the shipper's own account.

Ledger. The principal book kept by merchants, in which the state of every person's account is seen.

Letter of Advice. A letter giving notice of any transaction.

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Letter of Attorney, or *Power of Attorney*. A writing which empowers one person therein named to act for another.

Letter of Credit. A letter by which one person can receive money on the credit of another.

License. A privilege from government for carrying on a trade or business, on which a certain duty is laid.

Lighterage. A charge for carrying goods to and from a ship, in a lighter.

Liquidation. The winding up of a business, such as paying and receiving all debts, &c.

Manifest. A list of a ship's cargo, which paper must be signed by the master of the vessel, before any of the goods can be landed.

Mart. A place of public traffic; a great market or fair.

Maturity in Bills, is when they become due, or payable.

Maximum. The highest price of any article, as fixed by some regulation.

Merchandise. All sorts of goods which may be bought or sold.

Minimum. The lowest price of any article, as fixed by some regulation.

Monopoly. The sole power or privilege of selling any commodity, whereby any person, or bodies politic or corporate, are sought to be restrained of any freedom they had before.

Mutual Debts. When two traders are indebted to each other, one debt may be set off against the other; and in case of bankruptcy, mutual credits, as well as mutual debts, may be set off.

Net Proceeds. The sum which goods produce after every deduction is made.

Net Weight. The weight of any commodity, after every deduction is made, and for which the price is charged.

Notary Public. A person duly appointed to attest deeds and writings; he also notes or protests bills of exchange, inland and foreign, and promissory notes, when refused or returned.

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Noting. The act of a notary when a bill or draft is not duly honored, or in other words, refused acceptance or payment.

Order. A direction from one house to another to effect certain purchases, &c., upon limited or unlimited conditions.

Package. Any quantity of goods tied up for carriage. The latter term also denotes the charge made for tying up the goods.

Par of Exchange. The intrinsic value of the money of one country, compared with that of another, with respect both to the weight and fineness.

Pass in Conformity. To acknowledge that an account transmitted is correct.

Please do the needful. A technical phrase used by merchants in their correspondence, which means, "Do all that is requisite in the case."

Portage. Money paid for sailors' wages while in port; also money paid for the use of a port in shipping or landing goods.

Posting. In book-keeping, the mode of transferring articles from the journal, or the subsidiary books, to the ledger.

Price-current. A list of the various articles of merchandise in the market, with the present prices annexed to each. In most of the great commercial cities and towns, lists of this description are generally published once or twice a week.

Principal. The capital sum due, or lent, in opposition to interest. It also means the head of a *firm*, or commercial house.

Promissory Note. A note of hand purporting the payment of a certain sum, at a stated period.

Protest. A paper made out by a notary public, declaring a bill has been presented for acceptance or payment, and was refused.

Primage. So much per cent. generally allowed to the captain of a ship on the amount of freight.

Procuration. The power of using the signature of a house on letters and bills.

Quarantine. The time a ship suspected of infection, is re-

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stricted from intercourse with the shore; also certain duties imposed on ships.

Quoted on board. The price for which a merchant agrees to put goods on board, free of expenses of shipping to the buyer.

Receipt. An acknowledgment in writing of having received a sum of money, or other value; and is either a voucher for an obligation discharged, or one incurred.

Retire. In mercantile phraseology to *retire a bill* means to pay it, or to take it out of circulation by some other means.

Remittance. A sum of money sent either in bills of exchange, or otherwise, from one house to another.

Renewal of a Bill. The cancelling a bill or promissory note due, and accepting another at a given date in lieu thereof.

Schedule. The statement of a bankrupt's affairs, delivered by him to the commissioners appointed to investigate his case.

Set off of Mutual Debts. Where tradesmen are mutually indebted, one debt may be set against the other; and in case any action be brought, notice is to be given of the particular sum or debt intended to be *set off* against another.

Staple Goods. Such as are sold at a staple; or, the principal produce of a country; and also, goods not being liable to perish, as wood, lead, iron, &c.

Tariff. A table or catalogue containing the names of different kinds of merchandise, with the duties to be paid.

Tonnage. The admeasurement of a ship, by which she pays the tonnage duty; or, it is her actual capacity for stowage, and is in that case not unfrequently called her burthen.

Trustee. A person who has an estate, or money, put or trusted in his hands for the use of another.

Underwriters. Persons who insure ships, cargoes, or other risks, which is performed by writing their names under a policy of insurance.

Value. To value, in a mercantile sense, is to draw a bill; the words "value received," or "value in account," are always mentioned in every bill of exchange.

Printed by C. F. Hodgson, 1, Gough Square, Fleet Street.

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FOSTER'S

Mercantile Agency Establishment,

161 STRAND, LONDON;

☞ NEXT DOOR TO THE SOMERSET HOTEL.

"It is generally better to deal by speech than by letter; and by the mediation of a third person than by a man's self."—*Lord Bacon.*

In an age distinguished beyond all others by an acute and vigilant anxiety to detect every new requirement of a rapidly-increasing population; when the existence of a social want has scarcely time to make itself felt and acknowledged, before a multitude of eager aspirants rush forward to its relief; it is a matter of surprise that the necessity on which we are about to treat should so long have remained unnoticed, and therefore unprovided for.

Those who are in the habit of perusing the advertising columns of the morning papers, must surely have been impressed with the fact, that a *personal* communication between employers and persons who seek employment, is an event absolutely shunned, in the first instance, by all parties. And, under the present defective arrangement, it is unavoidable that it should be so. The only substitute for an interview is a letter from the candidate for a situation, in which he is required to state the fullest particulars as to his capacity; the name of the house whom he last served; the salary he will require; and a list of unexceptionable references to guarantee his ability and integrity. The result of this mode of operation

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is, that the advertiser is inundated with a tide of letters, highly eulogistic of each individual correspondent, making it a matter of most perplexing difficulty to be guided into the best selection out of so much vaunted excellence. Possibly, a felicitous mode of expression, or a current neatness throughout the epistle, or some other similarly fortuitous inducement, operates as a motive for preference where all other reasons seem equal; and ninety-nine out of a hundred of the applicants remain unsought and unanswered. That this plan of procedure is injudicious and unjust, seems too obvious to require discussion. How many a man, competent to conduct the business of an office or a counting-house with praiseworthy ability and integrity, is nevertheless utterly unable to indite a letter which shall sufficiently avouch his own undoubted qualifications! The very modesty of true merit may often be his most dire antagonist. In addition to this obstacle, the tenor of the advertisement is often so vague,—as to the nature and extent of the duties required,—that the applicant is at loss to assess, with any confidence, the amount of the salary he ought to receive; and, in these days of fierce competition, to ask too much, or to ask too little, might be at once fatal to his pretensions.

The object of every employer is to obtain, and that of every honest person seeking employment is to render, good and efficient services at a fairly-remunerative salary. Is such a purpose achieved under the present system? In the majority of cases we fearlessly assert the contrary. The reliance placed upon references, except so far as they relate to integrity, is, too often, false and delusive. He who has been honest whilst in the service of his last employer, and has left without enmity, may safely calculate on receiving such a general character for competence as shall satisfy the enquirer; while the testimonials of friends and acquaintances will be so many glowing missals of praise and reputation. All this deceptive statement results from mistaken good-nature. To help to get

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a place "for poor Johnson, or Thompson, who has so long been out of a situation"—is deemed an exercise of laudable benevolence: *while the injury done to the employer by the recommendation of an incompetent clerk, is entirely overlooked.* The consequence is, that, in a short time, the principal is compelled to undergo the tedious ordeal of advertising, unless, in his choice of evils, he should prefer to bear the incapacity of his assistant to the trouble (with perhaps a no more satisfactory result) of a fresh search. Nevertheless, a great injury has been done; a sense of disappointment has been generated in his mind; and the feeling of confidence which ought always to subsist between the employer and the employed, and which tends more than anything else to alleviate the dependence of the latter, can never be created.

Nor can it be of any real service to the clerk, to be foisted into an occupation to which his talents and qualifications are inadequate; sooner or later his deficiencies and inability become apparent, and he returns from a brief engagement with a reputation necessarily disfigured by the stigma of incapacity; which incapacity would never have existed had the situation been appropriate to the peculiar talent and ability of the applicant.

If the foregoing objections to the present mode of conducting stipendiary negotiations be (as they seem to us to be) well founded, it is manifest that there is a great social evil, which requires a well-devised and efficient remedy. Such a remedy we now propose to consider.

Many of the most important and onerous commercial transactions in this country are entrusted to middle-men, or brokers; through whose intervention affairs of the greatest pecuniary magnitude are brought to a satisfactory issue, and on whose judgment all parties concerned implicity rely. Guided by the analogy so successfully presented, we would suggest the in-

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troduction of a well-organized system, similarly based, whose principal object should be to bring into certain and satisfactory communication with each other all who are in the mutual search of assistance and employment; through the medium of an accredited agent, who should bring to the performance of his task a thorough knowledge of the qualifications essential to the due fulfilment of every occupation for which he should undertake to negociate. The main duty of such an agent—and that which constitutes the novel, and hitherto unpractised, part of the system—would be to test and sift the merits of the various applicants, by a course of examination which should effectually prove their capabilities, and thus enable him to determine with ease the particular employment for which they were most fitted, and to which he could conscientiously recommend them. Nor can it be doubted, that an intelligent man, well versed in habits of business, and especially in that discrimination of character which long acquaintance with the world confers, would quickly, and accurately, arrive at a knowledge of the capacity of those who come before him. Free, unbiassed, and actuated by a sincere desire to promote the real interests of all who resorted to him, he would use his active and assiduous endeavours to provide for their respective wants from the resources at his command; which resources would gradually increase in extent and variety, as the confidence of the public became attracted to the establishment.

Strongly impressed with the opinion that an agency, based upon the principle thus faintly delineated, might be made eminently successful in its results; and honestly desirous of being instrumental in setting the relation between the employer and the employed, upon a more safe and permanent foundation, Mr. Foster has resolved to make the attempt, restricting his efforts, however, to the procurement of *mercantile situations only*. He refers, with gratified pride, to former exertions on his part to benefit the commercial world,

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which have met with a ready and extensive recognition; and, relying on the knowledge derived from a long intercourse with "many men and cities," he feels justified in inviting the co-operation and support of employers, without which all his endeavours must be futile and nugatory.

BANKERS, MERCHANTS, MANUFACTURERS, and TRADERS,—at home or abroad,—wanting Clerks, Book-keepers, Commercial Travellers, or assistants in any department of business, are respectfully invited to communicate their wishes to MR. FOSTER, who will execute their commissions with promptness and free of expense.

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*** A commission of Five per cent. on the first year's salary must be paid by those who obtain a situation through the medium of this Establishment; *but no charge whatever is made, unless a satisfactory engagement is effected.*

161, *Strand, London;*
January 1, 1847.

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Recently Published, and may be had at the Author's Establishment, 161 *Strand, price* 8*s.* 6*d.*,

DOUBLE-ENTRY ELUCIDATED.

By B. F. FOSTER,

Author of "Prize Essay on Penmanship;" "Pencilled Copy-books;" "Penmanship illustrated;" "The Counting-house Assistant;" and other commercial works.

OPINIONS OF THE PRESS.

There needs little observation to know that the manner in which merchants' accounts are taught in the generality of schools is tedious, defective, and unsatisfactory. The pupil is disgusted because the systems adopted are incomprehensible, or so perplexed with difficulties that the reason is fettered, and all attempts at deductions from the premises are futile, and so much labour lost. Now Mr. Foster's work is an excellent manual of business; it teaches with clearness the proper system of book-keeping,—not by drilling the learner into a calculating machine, but by enabling him to reason upon and comprehend what he is doing, or about to do. The science is laid down with clearness and perspicuity; the rules are plain, comprehensible, and unerring; and the whole is illustrated by examples, so that any person of common capacity may understand the system, and be able to unravel accounts, however complicated, or to keep his own or his employer's books in a satisfactory manner.—*The Times.*

This is a work of no ordinary character. Mr. Foster is not a dry speculative theorist; nor is he unacquainted with the minuter details of the counting-house; but he possesses—what is seldom to be found in the counting-house—the power of analysis and composition, so essential to an intelligent and effective teacher. It is high time that our future merchants should, even as school boys, be made acquainted with the nature and object of commercial books in an intelligible, scientific form, and divested of the technicalities, abstractions, and fictions which at present disfigure them. If they enter the counting-house with such inapplicable and absurd views as are generally communicated in schools, and proceed in the common beaten track, they will go on adding fiction to fiction, and absurdity to absurdity, till at last some fatal oversight shall be found that ruins all their hopes and dockets all their property! Mr. Foster's treatise *deserves*, and will obtain, the patronage of the commercial classes. We recommend it as the most intelligible and useful work on the subject that has ever come under our critical or personal inspection.—*London Review.*

In his introductory essay Mr. Foster takes occasion to complain of

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the incomplete process by which systems of accountantship are commonly taught, and of the ignorance which consequently prevails as to the principles which regulate the entries—daily habit leading to a sort of instinct, which, however sufficient for ordinary purposes, is as likely to go wrong as right. Mr. Foster shews the inconvenience resulting from a crude and imperfect knowledge of the art, and of the perplexities in which clerks are often placed through doubt and the exceptional liabilities incident to the blind observance of naked mechanical rules. He pleads strongly for a reference at the outset to the fundamental basis of accounts, and exhibits the infallible nature of certain leading principles; which if distinctly understood, simplifies the whole superstructure, and averts the possibility of error. To ensure acquaintance with the *science* of double entry, is the object the author has in view; and he illustrates his propositions by examples, which are as clear and informing as they are indisputable. This treatise on book-keeping we take to be by many degrees the best that has ever been published; for not only does Mr. Foster exhibit a large amount of practical experience, and knowledge of counting-house exigencies, but also a highly educated mind, and much literary capacity. The latter quality enables him to embody his arguments with elegance as well as perspicuity.—*London Journal of Commerce.*

How few young men enter upon their duties in the counting-house with a clear understanding of the principles of book-keeping. They may have had all the advantages of a good school education, and may have kept a set of books under the eye of their master very satisfactorily; but no sooner are they brought into contact with a merchant's ledger than they find themselves on a level with the lowest of the juniors, and quite unable to take up a position for which their acquirements might otherwise render them eligible. To such persons a work like that before us has long been a *desideratum.* Mr. Foster has certainly produced a treatise which, for simplicity of explanation and clearness of illustration, far exceeds any thing of the kind extant.—*Banker's Magazine.*

Having experienced the benefits which Mr. Foster has bestowed upon the rising generation by his "*Pencilled Copy Books,*" we were prepared to expect in his "Double Entry Elucidated" that which we find—and which, in his hand, it could hardly fail to prove—a just theory, clearly and forcibly expressed, and a practice developed from its simplest elements to its most complicated applications. We are glad to see that the Press has done the work justice—that Hood found it "*philosophical*;" Friend of India, "*scientific*;" the Economist considers it the "*perfection of principle*;" the Express recommends it for its *simplicity*;" and the Times speaks of it as "*an excellent manual of business.*" In all this we have only to add our full agreement. It removes a reproach which has hitherto fallen heavily upon our commercial education. It teaches a *science.*—*The Tablet.*

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To say that book-keeping cannot be learned except in a counting-house, is on a par, in point of absurdity, with saying that geography cannot be learned, except by visiting in person all the countries in the world of which one would have a knowledge; nor astronomy, except by going to the stars! It is, in fact, to say that there is no such thing as general principles. Mr. Foster's work is written to disabuse the public of this error, and he makes the science at once easy of acquisition and interesting. No one ought to be satisfied with anything short of *perfection* in book-keeping; for, like few things human, it is capable of that. The work before us is a proof that it is.—*Economist.*

The rapid strides of trade and commerce in this country render it absolutely necessary that the method of book-keeping known by the name of "Double Entry," should be more extensively known than it hitherto has been. Many a firm has suffered bankruptcy owing to their books not having been kept on this system; and many a young man has been unable to obtain a situation which would have led him onward to honour and to profit, from his ignorance of this now most important portion of a commercial education. Treatise upon treatise has been written, and sent forth to the public, professing to teach this really simple science; but they have all, more or less, clogged it with difficulties and technicalities which do not belong to it. The thing is simple enough in itself, and Mr. Foster, in the book before us, has happily succeeded in setting it so plainly before the reader, that the capacity of the most moderate pretensions may easily acquire it. It is as incomparably superior to any book before published on the subject, as double entry is to the old system of book-keeping.—*The Patriot.*

We cordially recommend Mr. Foster's work to our commercial friends. Those who know but little of double entry, will have their knowledge perfected by attending to the principles unfolded. Those who have yet to begin the study will find its acquisition greatly facilitated; and many, who are already perfect in the practice, will be gratified to see, clearly and succinctly shewn, the theory upon which the practice is founded. We particularly recommend the work to every young man; for to be clever and correct as an accountant, is no small consideration among a people whose merchants are princes, and whose commercial transactions are of so important a character. We hope Mr. Foster's labours will meet with the encouragement they unquestionably merit.—*Stock Exchange Express.*

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